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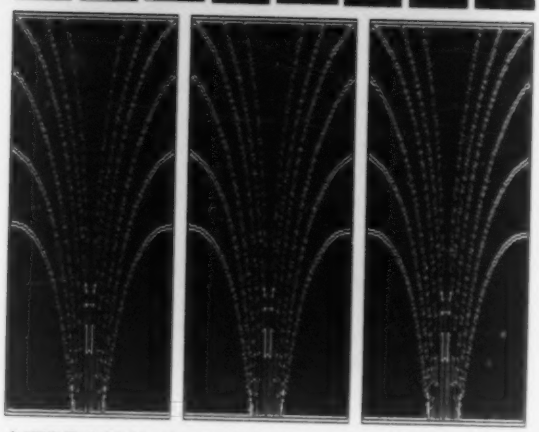
1987 ANNUAL REPORT



NEBRASKA DEPARTMENT OF REVENUE

JOHN M. BOEHM
STATE TAX COMMISSIONER

4-545-87

NEBRASKA DEPARTMENT OF REVENUE

State Office Building
P.O. Box 94818
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone: (402) 471-5729

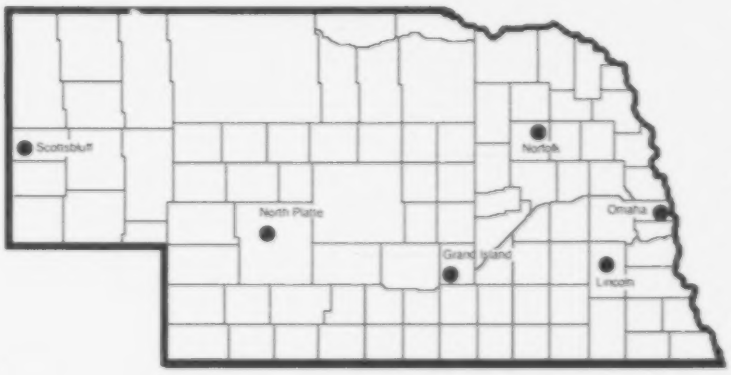
John M. Boehm	State Tax Commissioner
Anne W. Erwin	Deputy Tax Commissioner, Revenue
Roger W. Hirsch	Deputy Tax Commissioner, Charitable Gaming
Donald D. Adams	Public & Governmental Affairs Counsel
Peter L. Andersen	Controller
Timothy A. Young	Personnel Administrator
Jerald L. Buss	Administrator, Audit Division
James S. Harrington	Administrator, Field Services Division
Thomas J. Gillaspie	Administrator, Legal Division
Larry D. Worth	Administrator, Property Tax Division
Gary B. Heinicke	Administrator, Research Division
Leonard J. Sloup	Administrator, Revenue Operations Division
James E. Quinn	Administrator, Administrative Services Division
Gene Nilan	Administrator, Tax Policy Division
Lydia Van De Walker	Public Information Officer

FOR NEBRASKA TAX ASSISTANCE CONTACT YOUR REGIONAL OFFICE
or in Nebraska Dial Toll Free Your Long Distance Access Number and 800-742-7474
If you are located outside Nebraska, you must call 402-471-5729

SCOTTSBLUFF
Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69361
Telephone (308) 632-1200

NORTH PLATTE
Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101
Telephone (308) 532-8250

GRAND ISLAND
Suite 460
1811 West Second Street
Grand Island, Nebraska 68803
Telephone (308) 381-5725



NORFOLK
Suite 301
100 North 13th Street
Norfolk, Nebraska 68701
Telephone (402) 371-1620

OMAHA
Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102
Telephone (402) 595-2065

LINCOLN
Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509
Telephone (402) 471-5729

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GENERAL INFORMATION

In 1987, 81.2 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues, the tax collections were $1,168.9 million, an increase of $89.8 million or 8.3 percent above 1986. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue remained at the 1986 level of $1.5 million.

More than three-quarters of the Department's net tax collections in 1987 were from sales and income taxes. Net individual income tax increased $10.5 million to $371.1 million in 1987, an increase of 2.9 percent from 1986. Net corporation franchise or income tax collections were $67.9 million in 1987, up $8.0 million (13.4 percent) from the previous year. Net state sales and use tax collections for 1987 amounted to $423.8 million, including $48.0 million for sales tax on motor vehicles, an increase of $59.3 million or 16.3 percent above 1986.

ORGANIZATION

The Nebraska Department of Revenue actively utilizes many of the newest technologies in administration available. Five concepts are especially significant to the efficient operations of the Nebraska tax system. They are: (1) Use of the functional concept in its structure; (2) intensive computerization; (3) functionally integrated document and information processing; (4) automated regional offices; and (5) extensive microfilming and computer indexing.

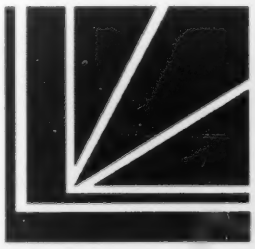
There are nine functional divisions, not including Administration, of the Nebraska Department of Revenue which work toward the goal of efficient and economical administration of Nebraska revenue laws.

ADMINISTRATION

Administration includes the State Tax Commissioner and Deputy Tax Commissioners. Their administrative staff includes the Public and Governmental Affairs Counsel, Public Information Officers, Controller, and Personnel Officer. The administrative staff provides support necessary for carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioners.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the agency budget, the cashiering function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of policies and procedures involving employment prac-



tices, employee benefits, employee payroll services, and management training.

The Public and Government Affairs Counsel is responsible for media and public affairs for the Department and also serves as a liaison to the Legislature, special interest groups, and state, county, and local officials.

The Public Information Officers are responsible for planning, coordinating, and implementing communication and information needs for the entire agency. The Public Information Officers act as resource persons to create a uniform, accurate, and effective professional standard in communication related to internal operations as well as the general public.

ADMINISTRATIVE SERVICES

The Administrative Services Division is responsible for the design, coordination, and scheduling of all data processing operations within the Department and serves as the liaison between the agency and the Department of Administrative Services. The Systems section analyzes new and existing tax programs and develops effective systems in accordance with statutory requirements and departmental policy. Constant awareness for possible implementation of technological advances in both computer software and hardware is a vital function of this division.

This division also provides office support services, forms management, and automated text processing and information management for the entire Department and its regional offices.

AUDIT

The Audit Division initiates, implements, and controls audits for all state programs administered by the Nebraska Department of Revenue, except those administered by the Charitable Gaming Division. The division fulfills the statutory responsibility of the State Tax Commissioner to audit the Auditor of Public Accounts. Audit is also responsible for the gathering of material for the reciprocity and exchange of information agreements involving other states, as they relate to audits conducted by the division. In addition, the division reviews selected claims for refund of state tax.

This division is active in ongoing informational exchange agreements with the Internal Revenue Service as well as the Multistate Tax Commission and other states.

CHARITABLE GAMING

The Charitable Gaming Division administers, regulates, and enforces bingo, lottery by pickle card, lottery and raffle activities in Nebraska. The division was created by the Legislature during the 1986 legislative session.

The division's function is to oversee all charitable gaming activities to ensure fair play; to collect gaming revenues owed to the state; to prevent potential undesirable organizations or individuals from engaging in gaming activities; and to provide information to the public on what is required to conduct a legal gaming activity.

FIELD SERVICES

The Field Services Division provides taxpayer assistance, enforcement, and tax collection services. It coordinates communication between taxpayers and the Department through regional offices located in six cities in Nebraska.

The Field Services Division assists and advises taxpayers, providing them with better understanding of their rights and responsibilities under the state's tax laws, as well as providing assistance in preparing returns for all tax programs.

The division implements corrective measures when there are failures or irregularities in registration and reporting. Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

LEGAL

The Legal Division serves as internal legal counsel for the State Tax Commissioner and the entire agency. This division represents the Nebraska Department of Revenue at all formal hearings before the State Tax Commissioner and represents the Department before the State Board of Equalization and Assessment.

Legal Division has the responsibility of reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. The division acts as liaison for the Department with the state Department of Justice and assists the Attorney General's office in litigation matters regarding revenue issues.

Legal assistance is provided to county officials in the administration of property tax, documentary stamp tax, and in coordinating homestead exemption appeals. An up-to-date legal library is maintained within the Department under the direction of the Legal Division.

PROPERTY TAX

The Property Tax Division has the responsibility to supervise and assist in county administration of property taxes for local government. In carrying out these responsibilities, the division develops long-range administrative planning, drafts, new rules and regulations, revises existing rules and regulations, and develops and implements compliance and enforcement policies specified by statutes or regulations.

The Property Tax Division consists of three functional areas: Central Assessment, Appraisal Services, and Technical Services. Each section performs functions essential to the administration of the property tax for local county government.

The Central Assessment section appraises and apportions all railroads, all franchised corporations, and all car line companies operating values to county assessors. All airline flight equipment operating in the state is appraised by this section. Also, the comprehensive assessment/sales ratio is annually computed and published by this section.

The Appraisal section is constantly engaged in assisting counties to uniformly value land and improvements across the state. This section provides construction cost manuals and the Nebraska Agricultural Land Valuation Manual for use by county assessors. Appraisal schools are developed and instructed for county assessors and their staff by the Appraisal section.

The Technical Services section assists all counties by providing and updating reference manuals consisting of statutes, rules and regulations needed for proper administration of the property tax. This area supervises and furnishes technical assistance to county registers of deeds concerning the administration and collection of the documentary stamp tax. The schedule of actual values for all motor vehicles are prepared and administered in this area. This section processes and examines the annual abstracts of assessment and certificate of taxes levied. The administration of the homestead exemption program is also conducted in this area.

RESEARCH

The Research Division assembles and analyzes information for the tax programs administered by the Nebraska Department of Revenue. It maintains a library of extensive research materials, provides estimates of the fiscal impact of proposed legislation affecting state revenue, and administers the state aid payments to counties under the provisions of the Homestead Exemption Reimbursements and the aid to local government programs.

The division also publishes the Annual Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, the Tax Expenditure Report, and other reports as required by statute or for informational purposes.

The Research Division prepares revenue estimates and cash flow projections for use by the Governor's office and the Nebraska Legislature. Forecasting models have been developed by this division and are updated periodically. Services provided by Wharton Econometric Forecasting Associates and Data Resources, Inc., are utilized in making forecasts of national trends that affect Nebraska's economic activity. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

REVENUE OPERATIONS

The Revenue Operations Division performs complete processing functions in a highly computerized environment for all tax programs administered by the Nebraska Department of Revenue. This division processes all revenues and refunds received by the Department as well as all accompanying tax applications, returns, reports, and claims.

To accomplish these tasks in the most efficient and economical manner, this division is organized into five functional sections: Initial Operations, Clearance, Correspondence, Teleprocessing, and Post Processing. Incorporated into these sections is an established processing cycle through which all incoming documents must flow from the time they are received in the mail until the tax returns are

permanently stored. These functions include mail processing, document control, validation, editing, licensing, file maintenance, teleprocessing, error resolution, microfilming, records management, and correspondence.

TAX POLICY

Tax Policy Division develops and directs the implementation of tax policies and procedures for over 25 tax programs administered by the Department. The division drafts and reviews legislative proposals, implements new revenue laws, and monitors the resulting output to ensure efficient integration with existing administrative systems. The division provides guidance, technical assistance, education, and training within the Department and to taxpayers or groups regarding the interpretation and application of the various tax laws.

The design and coordination of necessary forms, instructions, regulations, and revenue rulings in most tax programs of the state is the responsibility of the division. Major programs included are sales and income tax.

Tax Policy Division monitors federal developments in taxation for possible effects on state tax revenues and coordinates the exchange of tax information between the Department and the Internal Revenue Service and other state revenue departments. The review of statutes regarding confidentiality of tax information and issuance of the confidentiality revenue policy for all employees is also performed by the division.

Tax Policy Division responsibilities have recently been expanded to include the administration and interpretation of the state's economic development tax incentives. The division also prepares the agreements with taxpayers allowing use of the tax incentives.

STATISTICAL DATA

The major state revenue sources are described in Table 1. This description includes the basis and current rate of the tax, due dates of reports and payment, administration of the tax, and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1950 through 1987. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1987 per capita tax revenue is compared with that of other states.

A comparison of the 1986 and 1985 total personal income by county is given in Table 4. Each county's 1986 per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1986-87 for the benefit of local political subdivisions are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

STATE REVENUE SOURCES

Table 1

Source	Basis -- Current Rate	Due Date	Administered by	Distribution
Sales/Use Tax	The rate was 4% of gross retail sales for calendar year 1987. The tax rate is set by the Legislature. (Additional local option taxes of 1/2%, 1%, or 1 1/2% may be approved by city voters.)	Reports and payments due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers, semi-trailers to Highway Allocation Fund.
Income Tax	Individuals - for 1987, the rates are 2.0%, 3.15%, 5.0%, 5.9% and 5.9% of Nebraska taxable income, using the 1987 federal brackets. The tax rate is set by the Legislature. Corporation income tax for 1987 is 4.75% of the first $50,000 from Nebraska sources and 6.65% of income over $50,000.	Returns and payments due on the federal return and payment dates. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	The motor vehicle fuels and special fuels basic tax rate is 12 1/2 cents per gallon. Added to the basic motor fuels tax rate of 12 1/2 cents is the variable excise tax rate. The variable excise tax rate as of January 1, 1987 was 11.6% and decreased July 1, 1987 to 8.8% of the statewide average cost of motor fuels purchased by the state of Nebraska. The gasohol tax rate is 3 cents per gallon less than the motor vehicle fuels not containing a blend. The motor fuels, gasohol, and variable tax rates respectively for 1987 by quarter are as follows: Jan.-Mar. 18.2, 15.2, 5.7, Apr.-June 19.0, 16.0, 6.5, July-Sept. 17.6, 14.6, 5.1, Oct.-Dec. 17.9, 14.9, 5.4.	Interstate motor carrier reports and payments due the last day of each month for the preceding month or quarterly period. All other returns and payments due on the 20th of each month for the preceding month.	Nebraska Department of Revenue	Two cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Remainder to Highway Trust Fund.
Aviation Fuels Tax	Aircraft fuels for taxing purposes consists of aviation gasoline which is taxed at 5 cents per gallon and aviation jet fuel which is taxed at 3 cents per gallon. Aircraft fuels used for non-instructional purposes no longer qualifies for a refund. Aircraft fuels used for licensed aircraft schools is refundable.	Returns and payments due on the 20th of each month for the preceding month.	Nebraska Department of Revenue	Department of Aeronautics Cash Fund.

Continued - Table 1

Source	Basis -- Current Rate	Due Date	Administered by	Distribution
Cigarette Tax	The cigarette tax rate for the period January 1 through June 30, 1987 is 23 cents on packages containing 20 or fewer cigarettes and 28.75 cents on packages containing 25 cigarettes. The cigarette tax rate for the period July 1 through December 31, 1987 is 27 cents on packages containing 20 or fewer cigarettes and 33.75 cents on packages containing 25 cigarettes. The basic rate is 1.35 cents per cigarette.	Reports - tenth of each month for each preceding monthly period.	Nebraska Department of Revenue	General Fund - proceeds of 18 cents. One cent to Outdoor Recreation Cash Fund, 1 cent to Cancer Research Fund, $1,765,153 and $361,222 to the University and the State Colleges Building Renovation and Land Acquisition Fund, respectively; July 1, 1986 4 cents but not less than $4,414,000 to the University Facilities Construction Fund. Any remaining balance shall be placed in the Nebraska Capital Construction Fund.
Alcoholic Beverages Tax	Licenses - $5 to $1,000 based on classification of business and amount sold. Excise Tax - Rates are: beer, 20 cents (23 cents) per gallon; wines containing 14% or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, $1.35 per gallon; alcohol and spirits, $2.90 ($3.00) per gallon. The figures in parenthesis represent the tax rates as of October 1, 1987.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses - Temporary School Fund.
Severance and Conservation Tax	The severance tax is based on the value of oil and gas severed. The rate is 2% for stripper wells and 3% on nonstripper wells. The 1987 conservation rate is .25% on the value of oil and gas severed.	Reports and payments last of each month for preceding month in which resources were severed.	Nebraska Department of Revenue	From public school lands - Permanent School Fund. Other lands - 1% of gross tax receipts to Severance Tax Administration Fund. $500,000 to Energy Resource Fund, remainder to School Weatherization Fund.

Source	Basis -- Current Rate	Due Date	Administered by	Distribution
Parimutuel Wagering Tax	For meets commencing before July 1, 1987, amounts wagered in excess of $7,000,000 were taxed based on the daily average parimutuel handle as it compared to the reported amount for the race meets conducted in 1985. Effective July 1, 1987, no tax is imposed for meets conducted on property on which the Nebraska State Fair is conducted. For all other meets, amounts wagered over $10,000,000 but less than or equal to $100,000,000 is taxed at a rate of 2% and any amount in excess of $100,000,000 is taxed at a rate of 5%. An amount equal to 2% of the first taxable $90,000,000 is retained by the licensee for improvements and maintenance and is a credit against the tax.	The next-to-the-last business day of each month during each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue	General Fund
Documentary Stamp Tax	$1.50 per $1,000 of value or fraction thereof.	Payment -- affixation of stamps prior to recording.	Nebraska Department of Revenue; County Register of Deeds, then remitted to State Treasurer.	General Fund -- 66 2/3%. County -- 33 1/3%.
Insurance Premium Tax	Domestic and Foreign Companies -- (except fraternal beneficiary associations) 1% of the gross amount of direct writing premiums received by it during the preceding calendar year for business done in this state, 5/10 of 1% for group accident and health insurance, 8/10 of 1% for property and casualty insurance excluding sickness and accident.	Payment -- March 1. Insurance Prepayment of Premium Tax -- A quarterly prepayment of premium tax by all insurers with net tax liability for previous tax year equal to or greater than $4,000. The tax paid must equal 25% of total tax paid for preceding taxable year or 80% of the actual tax due for current taxable year. Payments are April 15, June 15, and Sept. 15.	Department of Insurance	50% to State General Fund. 50% to Insurance Tax Fund of which 10% is distributed to counties, 30% to incorporated municipalities, and 60% to school districts.

Continued - Table 1

Source	Basis -- Current Rate	Due Date	Administered by	Distribution
Motor Vehicle Registration Fees	Motor Vehicle -- Private automobiles, rental automobiles, ambulances, and hearses -- $15. Taxicabs -- $6 plus $4 for each person the taxi is equipped to carry in addition to the driver. Motorcycles -- $4.50. Mobile homes -- $9 to $15. Self-propelled mobile homes -- $18 to $42. Utility trailer -- $1 per 1,000 lbs. gross weight up to 9,000, over 9,000 same as commercial trailers. Buses carrying 10 passengers or less -- $6 plus $4 per seat. Buses carrying more than 10 passengers -- $35 to $210. Commercial trucks -- $18 to $810 plus 20% of applicable fees if gross weight exceeds 36 tons and truck is operated on roads other than interstates. Commercial trailers and semitrailers $1. Farm trucks, including truck-tractors used for farm purposes only -- $18 to $55 plus $10 for every ton over 20 tons. Motor Carriers -- $75 application fee for transportation of passengers or property for hire in intra-state commerce, plus not more than $40 for each vehicle. In addition to the registration fee is $1.50 charge per registration and a $1 issuance fee per registration.	Motor Vehicle -- Annual payment with due date depending on vehicle purchase date. Motor Carrier -- Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. $1.00 issuance fee retained by county. $1.50 fee to the Recreation Road Fund.
Corporate Organization and Qualification Fees	$10,000 or less...$40 $10,001 to $25,000...$70 $25,001 to $50,000...$100 $50,001 to $75,000...$150 $75,001 to $100,000...$200 For capital stock in excess of $100,000, there is a charge of $2 for each additional $1,000, plus recording fee in the amount of $3 per page. Increase in capital stock, $10 plus $2 for each $1,000 of increase plus a recording fee in the amount of $3 per page. Foreign -- certificate of authority -- $100 plus recording fee of $3 per page plus $10 for a certificate. Limited partnership -- $10 plus a recording fee of $3 per page for a domestic partnership and $10 plus a recording fee of $3 per page and $10 for a certificate for a foreign partnership. A page is a single side of a document.	Domestic -- at times of incorporation or increase of capital stock. Foreign -- at time of qualification, domestication, or increase of capital stock. Limited partnership -- at times of incorporation or organization.	Secretary of State	General Fund

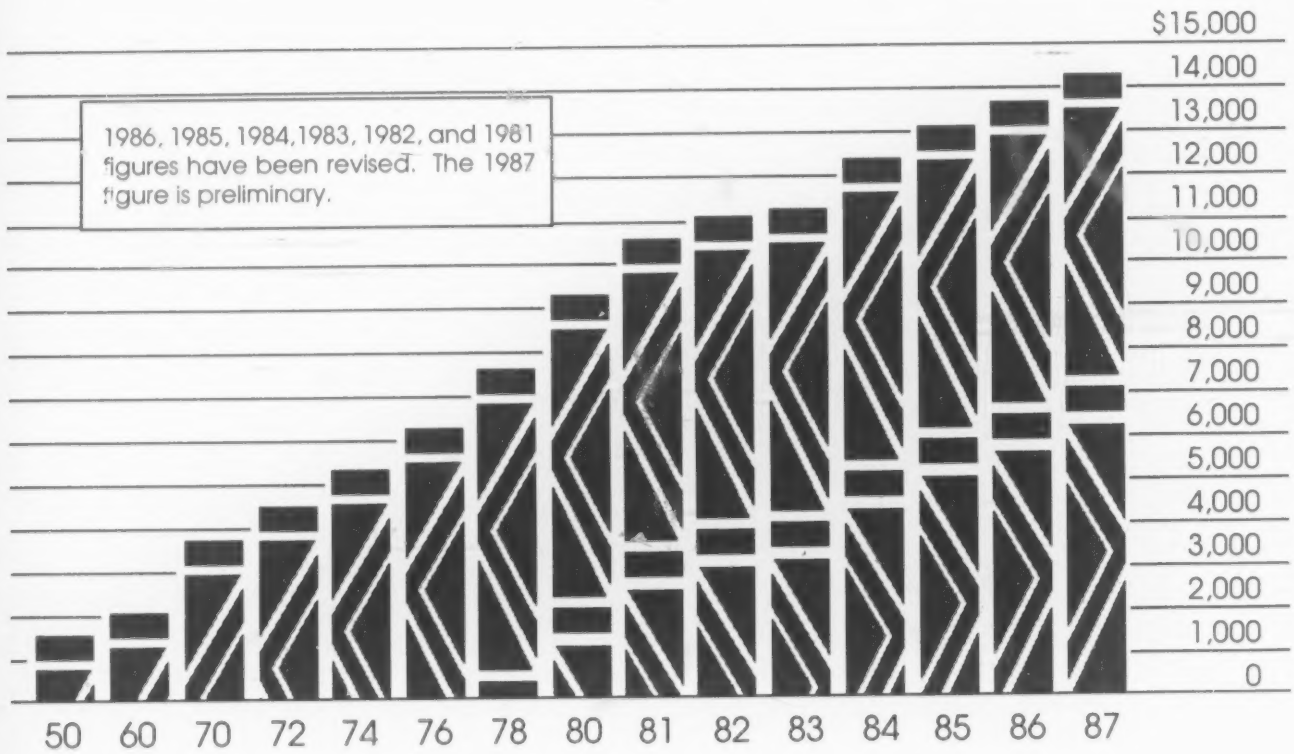
Source	Basis -- Current Rate	Due Date	Administered by	Distribution
Corporation Occupation Tax	Graduated from $13 to $10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to $11,995 for over $100,000,000. Foreign corporations is graduated from $26 for $10,000 or less to $15,000 for over $200,000,000.	Reports and payments -- January 1.	Secretary of State	General Fund
Fire Marshall Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay 3/4 of 1%; and domestic mutual companies and assessment associations pay 3/8 of 1%.	Payment -- March 1.	Department of Insurance	Fire Insurance Tax Fund
Estate Tax	Estate of resident decedents or non-resident decedents owning real property in Nebraska. The tax is the amount by which available federal credits for state death taxes exceeds inheritance taxes paid to all states and local governments.	Returns -- when federal return is required; Payment -- within 12 months after death.	Nebraska Department of Revenue	General Fund
Mechanical Amusement Devices Tax	Operator's License -- yearly rate of $250 or $20 per machine, if less than five machines. Occupation tax -- $25 per machine operated during the taxable year.	Payment -- July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	0.015% of the gross proceeds derived from sales of specified products of businesses with more than $350,000 total sales of products subject to the litter fee.	Payment -- Oct. 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund
Lodging Tax	Consideration charge of 1% for occupancy of hotel/motel space. County option of 1/2%, 1%, 1 1/2%, or 2%.	Reports and payments due the 25th day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund. County option returned to county.
Bingo, Lottery, and Raffle Tax	Bingo tax -- 6% of the gross receipts. Pickle Cards -- 3% of the pickle card unit gross proceeds. Lottery and Raffle Tax -- 2% of the gross proceeds of each lottery having gross proceeds of more than $1,000 of raffle having gross proceeds of more than $5,000.	Reports and payments due the 30th day of the month for each preceding quarterly reporting period.	Nebraska Department of Revenue	Charitable Gaming Operations Fund -- 30%. General Fund -- remainder.

Miscellaneous State Taxes and Other Revenues

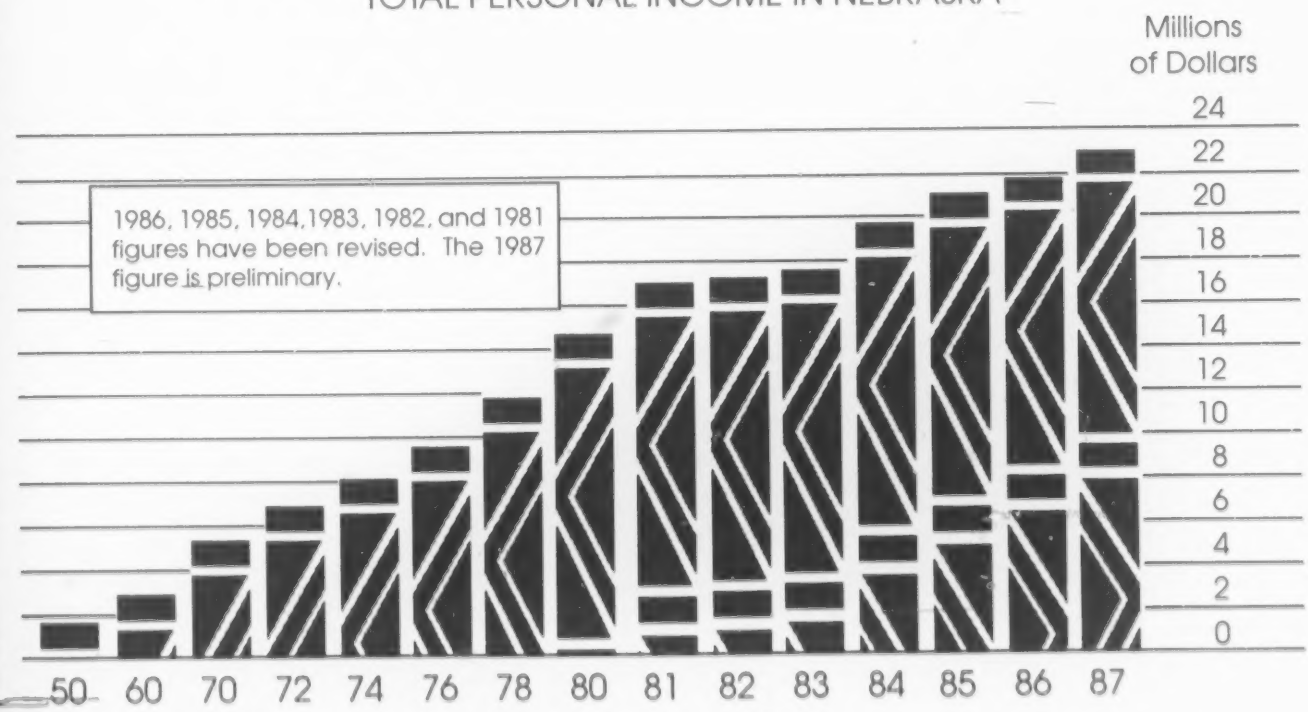
In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various businesses and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenue. Included among these nontax revenue sources are various license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of money to the state is interest on the investment of state funds.

Table 2

PER CAPITA PERSONAL INCOME IN NEBRASKA



TOTAL PERSONAL INCOME IN NEBRASKA



Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis

Table 3

1987 STATE TAX REVENUE PER CAPITA

RANK & STATE	
1	Alaska 2,023.60
2	Hawaii 1,567.34
3	Delaware 1,536.18
4	Massachusetts 1,445.58
5	New York 1,384.37
6	Connecticut 1,357.58
7	Minnesota 1,306.27
8	California 1,293.81
9	Wyoming 1,289.12
10	Washington 1,242.70
11	New Jersey 1,237.15
12	Wisconsin 1,180.27
13	Maryland 1,147.63
14	Nevada 1,110.55
15	Maine 1,085.49
16	Michigan 1,071.43
17	Rhode Island 1,065.05
18	New Mexico 1,049.79
19	Arizona 1,024.65
20	Vermont 981.58
21	South Carolina 975.04
22	North Carolina 972.27
23	West Virginia 964.77
24	Pennsylvania 953.31
25	Kentucky 944.57
26	Iowa 939.35
27	Virginia 936.07
28	Ohio 901.07
29	Illinois 900.49
30	Indiana 863.17
31	Utah 856.15
32	Georgia 855.62
33	North Dakota 853.37
34	Kansas 842.28
35	Idaho 831.36
36	Oregon 820.51
37	Florida 818.95
38	Oklahoma 815.77
39	Arkansas 791.07
40	Alabama 789.17
41	Colorado 777.15
42	Louisiana 773.06
43	Missouri 772.54
44	Nebraska 754.92
45	Tennessee 742.19
46	Mississippi 740.34
47	Montana 730.53
48	Texas 668.76
49	South Dakota 587.29
50	New Hampshire 532.37

All State Average - $1,018.00

Source: State Tax Collections in 1987, Bureau of the Census

Note: State taxes only -- Does not include local taxes.

Table 4

COMPARISON OF 1986 AND 1985 TOTAL PERSONAL INCOME AND 1986 PER CAPITA PERSONAL INCOME BY COUNTY

Counties	1986 Total Personal Income (In Millions)	1985 Total Personal Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	$ 415	$ 407	1.9%	$13,420	34
Antelope	107	103	4.1	12,739	53
Arthur	6	5	10.2	12,140	70
Banner	12	9	30.4	11,880	72
Blaine	8	6	28.2	11,588	76
Boone	88	83	6.7	12,469	60
Box Butte	203	192	5.5	13,877	28
Boyd	34	31	10.4	11,008	86
Brown	52	49	5.6	12,728	54
Buffalo	429	414	3.7	11,664	75
Burt	117	111	5.9	14,012	25
Butler	131	124	5.8	14,403	21
Cass	271	262	3.7	12,390	65
Cedar	112	99	13.2	10,221	90
Chase	69	66	4.1	14,788	18
Cherry	72	64	11.6	10,560	89
Cheyenne	150	140	7.5	14,829	17
Clay	126	122	2.9	16,455	7
Colfax	120	113	5.9	12,603	56
Cuming	137	122	12.2	12,361	66
Custer	173	164	5.7	13,238	37
Dakota	196	196	(0.1)	11,342	80
Dawes	106	101	5.0	11,423	78
Dawson	248	247	0.5	11,823	73
Deuel	40	37	6.5	16,829	6
Dixon	77	68	13.1	11,455	77
Dodge	465	455	2.2	13,211	38
Douglas	6,348	6,059	4.8	15,300	14
Dundy	50	50	1.8	18,085	5
Fillmore	136	133	2.6	18,450	4
Franklin	56	54	15.2	13,924	27
Frontier	45	40	12.2	13,037	45
Furnas	85	78	8.3	13,736	30
Gage	309	291	6.1	13,143	39
Garden	45	43	4.4	16,038	9
Garfield	23	21	9.4	10,689	88
Gosper	34	34	(0.6)	15,967	10
Grant	10	5	109.2	11,174	82
Greeley	40	36	10.2	12,190	69
Hall	638	612	4.3	13,054	43
Hamilton	130	129	0.3	14,249	23
Harlan	53	50	6.3	12,939	49
Hayes	26	24	6.0	18,881	3
Hitchcock	57	53	6.9	14,497	19
Holt	180	172	4.6	13,329	35
Hooker	10	10	5.7	10,750	87
Howard	76	73	3.8	11,751	74
Jefferson	135	129	4.2	14,406	20
Johnson	64	60	6.1	12,999	48
Kearney	103	102	1.0	15,504	12
Keith	133	131	2.0	14,921	15
Keya Paha	14	11	20.3	11,352	79
Kimball	76	72	5.3	15,883	11
Knox	110	96	14.8	10,139	91
Lancaster	2,829	2,692	5.1	13,731	31
Lincoln	436	422	3.4	12,923	50
Logan	13	12	4.4	13,822	29
Loup	8	7	18.6	10,013	92
Madison	400	388	3.2	12,420	62
McPherson	6	5	23.9	11,339	81
Merrick	106	104	1.6	12,345	67
Morrill	74	66	11.2	12,631	55
Nance	57	54	4.8	12,781	52
Nemaha	114	105	8.9	13,712	32
Nuckolls	87	82	5.6	13,298	36
Otoe	193	186	3.9	13,099	40
Pawnee	46	42	8.5	12,439	61
Perkins	88	85	3.3	24,141	1
Phelps	164	161	2.4	16,364	8
Pierce	110	102	7.8	13,072	41
Platte	377	363	3.9	12,813	51
Polk	92	87	4.7	15,358	13
Red Willow	166	160	3.6	13,002	47
Richardson	135	127	6.5	13,023	46
Rock	28	24	12.6	12,094	71
Saline	175	170	2.7	13,429	33
Sarpy	1,249	1,168	6.9	13,057	42
Saunders	232	228	2.0	12,473	59
Scotts Bluff	469	452	3.9	12,393	64
Seward	195	188	3.7	12,488	58
Sheridan	92	84	8.6	12,510	57
Sherman	44	40	9.1	11,051	84
Sioux	21	19	11.2	12,275	68
Stanton	80	72	11.0	12,413	63
Thayer	104	102	2.0	14,354	22
Thomas	10	10	6.6	11,084	83
Thurston	62	57	8.6	8,696	93
Valley	76	73	5.0	13,053	44
Washington	224	212	5.5	14,116	24
Wayne	106	97	8.7	11,013	85
Webster	65	62	3.8	13,945	26
Wheeler	24	23	2.9	23,372	2
York	221	217	1.8	14,873	16
State Total	**$21,930**	**$20,913**	**4.9%**	**$13,726**	---

Source: "*Survey of Current Business*," U.S. Department of Commerce, Bureau of Economic Analysis

STATE FUNDS DISTRIBUTED TO LOCAL GOVERNMENT SUBDIVISIONS

Categories of State Aid	Fiscal Year 1986–87
Homestead Exemptions	$ 28,126,885
Insurance Premium Distribution	16,383,476
Highway User Revenue Distribution	94,096,513
Aid to Natural Resource Districts	632,548
Aid to Municipalities	15,738,703
Aid to Counties	15,599,441
Aid to Technical Community Colleges	22,110,211
Annual Aid to Education	125,105,362
Special Education Payments	49,103,531
State Temporary School Fund	19,523,124
Construction Grants Program	2,672,512
Airports (Aviation Fuel Taxes)	730,517
Resources Development Fund	1,043,475
Miscellaneous Aid	5,658
TOTAL TAX DOLLARS DISTRIBUTED	**$390,871,956**

Table 6

CHRONOLOGY OF NEBRASKA INCOME TAX RATES AND SALES TAX RATES

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate[1]	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968[2]	10%	2%	10%	2.5%	7.00
January 1, 1969[2]	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	2.5%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973[3]	13%	3.25%	15%	2.5%	10.00
July 1, 1973[3]	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975[3]	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975[3]	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975[3]	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976[3]	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976[3]	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977[3]	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977[3]	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980[3]	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982[3]	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983[3]	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983[4]	20%	5% and 7%	20%	4%	21.00
January 1, 1984[3]	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985[3]	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988	*	4.75% and 6.65%	Table	4%	-0-

[1]The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first $25,000 of taxable income and 27.5% of the individual rate for the excess over $25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first $50,000 of taxable income and 35% of the individual rate for the excess over $50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. The primary individual rate is the second tier of the individual rate structure which is 3.15%. The corporation rate on the first $50,000 of taxable income is 150.8% of the primary rate and 211% of the primary rate on the excess.

[2]The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

[3]The individual income tax rate was changed during the tax year.

[4]The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise $30 million.

***LB773, 1987 Legislative Session, revised the Nebraska individual income tax effective with the 1987 tax year. The tax computations will begin with federal adjusted gross income, rather than federal tax liability. The rates are 2.0, 3.15, 5.0, 5.9, and 5.9 percent of Nebraska taxable income, using the 1987 federal brackets. For 1987, the personal exemption is $1,100 and the standard deduction is $2,530 for single taxpayers and $3,740 for couples filing jointly. For 1988, the personal exemption is $1,130 and the standard deduction is the same as the federal standard deduction.**

INCOME TAX

The Nebraska Revenue Act of 1967 established the income tax and sales tax as the major state revenue sources. The state income tax, which began in 1968, includes individual, fiduciary, and corporate income taxes.

The individual income tax is based on the income of individuals in Nebraska. At first, the tax was figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. Fiduciary income is based on the income of trusts and estates. The tax on fiduciaries is figured in the same manner as that on individuals.

The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska. The corporate tax is figured as a percent of Nebraska income. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25 percent.

Prior to tax year 1984, the income tax rate was set on or before November 15th of each year for the following calendar year by the State Board of Equalization and Assessment, and subject to review and change if necessary, by law. Beginning with tax year 1984, the Legislature sets the individual income tax rate. For tax year 1986, the rate was 19 percent.

The corporate tax rate was set by statute at 20 percent of the individual rate for the tax year 1968. Effective January 1, 1982, the corporate tax rate was changed to 25 percent of the individual income tax rate of the first $50,000 of taxable income and 35 percent of such rate on all taxable income in excess of $50,000.

In 1987, the Legislature changed the income tax formula to be based on a percentage of Nebraska taxable income. Nebraska taxable income starts with federal adjusted gross income and adds interest from non-Nebraska tax-exempt bonds. Deductions are given for personal exemptions and the Nebraska standard deduction or federal itemized deduction less any state or local income taxes in that figure, whichever is greater. U.S. government interest is exempt from taxation. For 1987, the personal exemption is $1,100 and the standard deduction is $2,530 for single and head of household taxpayers and $3,740 for couples filing jointly. For 1988, the personal exemption is $1,130 and the standard deduction is the same as the federal standard deduction.

A chronological history of the rates for individuals and corporations is included on page 14.

For taxable years beginning in 1987, four-bracket rate schedules are provided as shown in the table below.

Taxable income brackets

Tax rate	Married, filing joint returns	Heads of households	Single individuals
2%	0--$3,000	0--$2,500	0--$1,800
3.15%	$3,000--28,000	$2,500--23,000	$1,800--16,800
5%	$28,000--45,000	$23,000--38,000	$16,800--27,000
5.9%	over $45,000	over $38,000	over $27,000

TAX CREDITS

Refunds of tax paid on the purchase of nonhighway use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

A credit is allowed on the installed cost of a qualifying renewable energy source installed in Nebraska between January 1, 1982 and December 31, 1985. The maximum credit allowed for individuals is 15 percent of the cost up to a credit of $1,500. The unused portion of the credit may be carried forward and applied in the next two years. This credit is not based on the federal energy credit.

A credit for the elderly and permanently disabled is allowed for Nebraska residents who file for the federal credit. The amount allowed is the lesser of 50 percent of the federal elderly credit or the Nebraska income tax. A copy of the federal schedules must accompany the Nebraska Individual Income Tax Return, Form 1040N.

A credit is allowed for Nebraska residents for tax paid to another state, political subdivision of another state, or the District of Columbia. The credit is calculated per instructions on Nebraska Schedule II, Form 1040N.

The credit for tax paid to another state, the credit for the elderly, and the renewable energy credit are nonrefundable credits and their total cannot exceed the Nebraska income tax.

STATISTICAL DATA

Tables 1 through 9 provide tax year 1986 statistical data on Nebraska's individual income tax compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. For this year, Nebraska's tax rate was 19 percent of the federal income tax liability. The amounts shown for Nebraska tax liabilities are calculated before applicable tax credits.

The federal adjusted gross income amounts listed may not be complete since some taxpayers do not report that information. Statistics from the returns that listed no figure for federal adjusted gross income are included in the first income classification of each table using levels of federal adjusted gross income. (See Table 5 footnote for breakdown.)

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from nonresident and unallocated returns are included in the totals for the state.

Table 2 is compiled only from returns of taxpayers who designated their main source of income as being derived from farming, ranching, or fishing. Any figure may include income from other sources.

For tables comparing calendar year General Fund receipts, the amounts shown are the taxes received during the specific processing period without regard to the tax year for which the liability was incurred.

Calendar years 1987 and 1986 withholding tax cash revenues are compared in Table 11. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which occurred within the state is illustrated by these statistics.

An analysis of tax year 1986 corporate income tax returns by Nebraska taxable income classification is given in Table 13. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Table 14 is compiled from the tax year 1986 financial institution tax returns.

CORPORATE INCOME TAX RATES

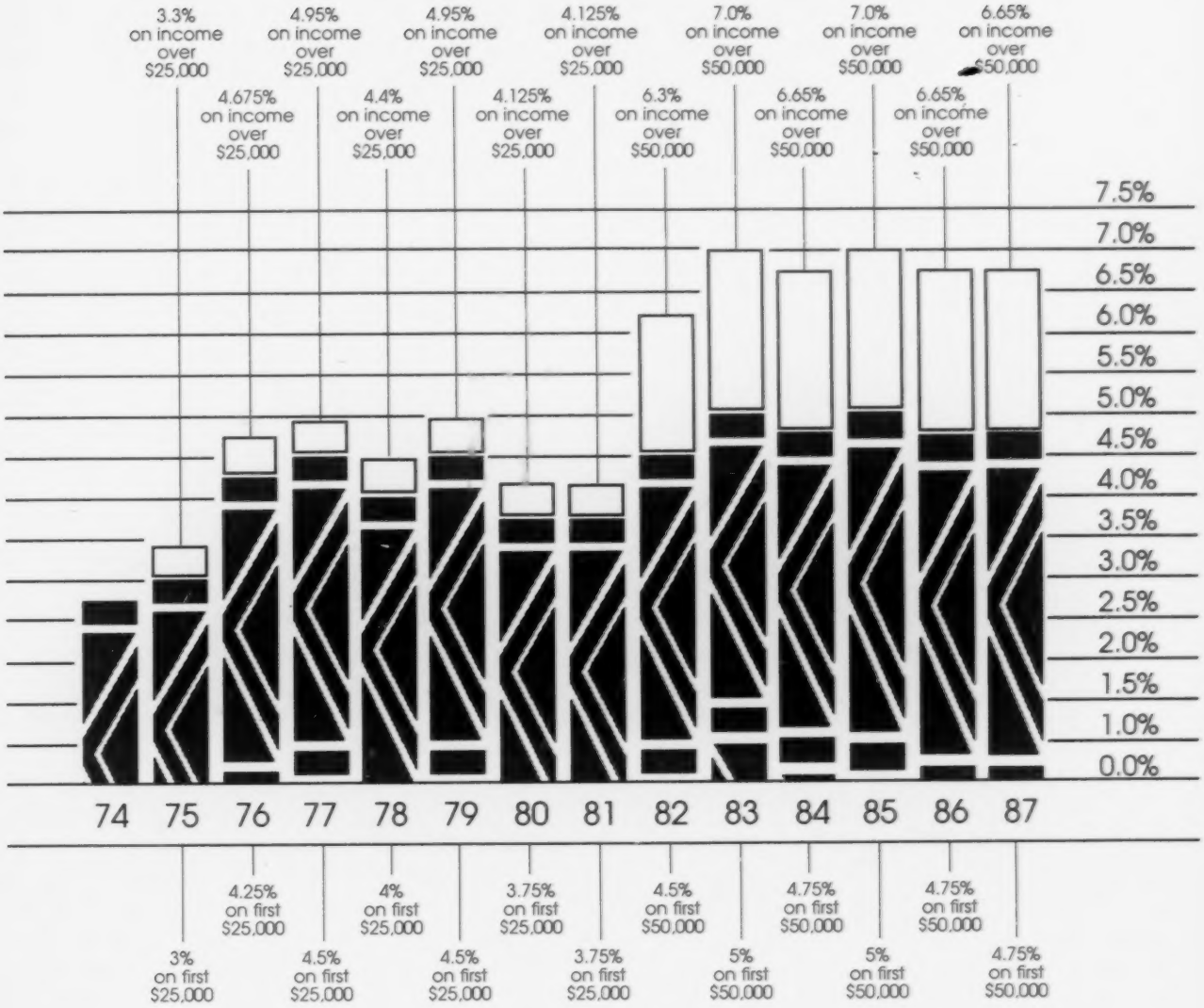


Table 1

1986 INDIVIDUAL INCOME TAX STATISTICS BY COUNTY

Counties	Federal Adjusted Gross Income	Federal Income Tax	Nebraska Income Tax (Calculated)	Total No. of Returns	Returns With Tax Liability Number	Returns With Tax Liability Percent
Adams	$ 248,173,017	$ 31,764,699	$ 6,035,220	11,768	9,857	83.8%
Antelope	45,023,616	5,167,641	981,852	2,744	1,992	72.6
Arthur	1,652,292	141,648	26,914	142	92	64.8
Banner	3,198,899	360,767	68,545	191	129	67.5
Blaine	3,662,786	434,053	82,467	252	156	61.9
Boone	45,714,249	4,782,104	908,605	2,880	2,148	74.6
Box Butte	124,551,928	15,239,638	2,895,512	5,364	4,416	82.3
Boyd	15,599,714	1,397,990	265,615	1,248	818	65.5
Brown	23,138,475	2,488,898	472,892	1,504	1,096	72.9
Buffalo	276,616,955	32,974,603	6,265,158	13,903	11,286	81.2
Burt	51,893,114	5,442,467	1,034,058	3,185	2,391	75.1
Butler	61,396,604	6,585,196	1,251,187	3,606	2,808	77.9
Cass	161,496,435	18,416,818	3,499,188	7,921	6,703	84.6
Cedar	58,497,373	5,817,277	1,105,261	3,771	2,749	72.9
Chase	33,292,841	4,261,443	809,660	1,786	1,351	75.6
Cherry	34,113,202	3,829,633	727,631	2,215	1,565	70.7
Cheyenne	86,329,534	11,766,323	2,235,589	3,989	3,289	82.5
Clay	63,386,744	7,741,589	1,470,903	3,305	2,600	78.7
Colfax	71,659,770	7,612,861	1,446,446	4,249	3,252	76.5
Cuming	67,304,468	6,993,460	1,328,724	4,050	3,059	75.5
Custer	79,024,133	8,424,858	1,600,675	4,866	3,544	72.8
Dakota	122,143,408	13,038,578	2,477,322	6,304	5,173	82.1
Dawes	54,764,825	5,594,445	1,062,940	3,209	2,398	74.7
Dawson	141,264,515	15,275,028	2,902,237	7,986	6,178	77.4
Deuel	19,082,038	2,609,819	495,869	963	758	78.7
Dixon	37,945,085	3,623,877	688,510	2,532	1,828	72.2
Dodge	297,613,879	33,987,179	6,457,525	14,951	12,250	81.9
Douglas	4,707,596,247	686,278,332	130,392,346	184,398	159,665	86.6
Dundy	18,974,275	2,571,146	488,510	1,044	766	73.4
Fillmore	57,560,649	7,141,478	1,356,892	2,990	2,406	80.5
Franklin	27,961,787	2,951,665	560,809	1,701	1,291	75.9
Frontier	18,212,209	1,959,351	372,263	1,144	836	73.1
Furnas	43,542,751	4,569,714	868,248	2,714	2,009	74.0
Gage	170,002,261	19,116,259	3,632,062	8,911	7,300	81.9
Garden	16,988,944	1,925,602	365,866	1,028	787	76.6
Garfield	13,295,635	1,196,151	227,274	957	681	71.2
Gosper	12,825,339	1,327,375	252,202	717	563	78.5
Grant	7,212,707	773,131	146,891	469	356	75.9
Greeley	19,020,084	1,906,806	362,293	1,297	914	70.5
Hall	408,672,160	50,472,765	9,589,760	19,781	16,292	82.4
Hamilton	69,686,907	8,173,353	1,552,945	3,474	2,789	80.3
Harlan	22,582,315	2,351,507	446,790	1,397	1,015	72.7
Hayes	3,897,523	364,574	69,270	263	185	70.3
Hitchcock	26,826,849	2,961,933	562,766	1,519	1,175	77.4
Holt	73,627,534	7,577,121	1,439,638	4,736	3,437	72.6
Hooker	5,218,151	503,796	95,722	385	268	69.6
Howard	37,299,366	3,656,251	694,692	2,335	1,745	74.6
Jefferson	63,666,012	6,952,711	1,320,990	3,705	2,875	77.6
Johnson	33,491,619	3,336,510	633,926	2,069	1,576	76.2
Kearney	52,495,657	6,482,421	1,231,657	2,528	2,084	82.4
Keith	65,657,865	7,315,276	1,389,913	3,595	2,791	77.6
Keya Paha	3,938,992	307,223	58,374	355	200	56.3
Kimball	35,821,894	4,393,796	834,813	1,800	1,410	78.3
Knox	58,805,001	5,763,081	1,094,978	4,058	2,909	71.7
Lancaster	1,934,606,074	253,196,182	48,107,142	82,690	71,404	86.4
Lincoln	266,233,115	31,894,186	6,059,850	12,603	9,935	78.8
Logan	5,424,609	540,085	102,618	381	254	66.7
Loup	2,214,905	203,376	38,639	174	109	62.6
Madison	271,981,007	32,297,944	6,136,543	13,513	11,175	82.7
McPherson	2,357,657	208,880	39,688	175	102	58.3
Merrick	54,778,118	6,039,912	1,147,581	3,082	2,438	79.1
Morrill	34,583,904	3,689,534	701,009	2,016	1,527	75.7
Nance	25,645,171	2,731,052	518,891	1,603	1,197	74.7
Nemaha	57,048,551	6,628,164	1,259,353	2,930	2,338	79.8
Nuckolls	41,587,603	4,354,694	827,382	2,431	1,864	76.7
Otoe	110,168,892	12,514,392	2,377,713	5,694	4,625	81.2
Pawnee	20,605,689	1,989,571	378,013	1,393	1,019	73.2
Perkins	26,199,946	3,253,278	618,110	1,307	1,028	78.7
Phelps	84,431,569	10,174,018	1,933,067	4,028	3,343	83.0
Pierce	48,925,208	5,033,135	956,279	2,840	2,188	77.0
Platte	240,523,967	27,568,171	5,237,880	11,844	9,820	82.9
Polk	40,908,073	4,576,896	869,610	2,191	1,739	79.4
Red Willow	95,780,833	11,522,061	2,189,180	4,866	3,937	80.9
Richardson	67,225,999	7,076,933	1,344,625	4,117	3,161	76.8
Rock	11,453,364	1,125,167	213,779	839	557	66.4
Saline	105,313,942	11,843,014	2,250,140	5,503	4,479	81.4
Sarpy	455,607,291	55,148,790	10,478,192	19,971	17,171	86.0
Saunders	139,613,563	15,363,165	2,918,936	7,444	6,071	81.6
Scotts Bluff	267,782,081	31,084,990	5,906,129	14,035	11,151	79.5
Seward	112,918,121	13,040,453	2,477,638	5,458	4,561	83.6
Sheridan	41,567,955	4,424,392	840,638	2,773	1,936	69.8
Sherman	19,358,174	1,733,072	329,279	1,409	980	69.6
Sioux	4,191,341	409,743	77,852	303	205	67.7
Stanton	20,440,819	1,961,471	372,680	1,321	942	71.3
Thayer	48,976,882	5,293,821	1,005,827	2,830	2,171	76.7
Thomas	5,370,032	511,513	97,184	385	265	68.8
Thurston	29,594,210	3,429,129	651,530	1,759	1,228	69.8
Valley	33,694,987	3,472,374	659,754	2,102	1,580	75.2
Washington	123,222,444	14,215,260	2,700,858	5,864	4,866	83.0
Wayne	52,454,064	5,632,380	1,070,144	2,897	2,262	78.1
Webster	27,801,774	2,782,915	528,739	1,768	1,318	74.5
Wheeler	4,231,952	395,805	75,199	295	200	67.8
York	121,614,252	14,541,940	2,762,986	5,867	4,851	82.7
Subtotal	**$13,359,858,768**	**$1,710,004,077**	**$324,899,050**	**620,955**	**512,206**	**82.5**
Unallocated and Non-Resident	2,872,751,508	122,276,702	23,232,638	65,609	57,745	88.0
State Total	**$16,232,610,276**	**$1,832,280,778**	**$348,131,688**	**686,564**	**569,951**	**83.0%**

Returns Without Tax Liability Number	Returns Without Tax Liability Percent	Motor Fuels Tax Credit	Tax Paid to Other States Tax Credit*	Elderly Credit*	Energy Credit*
1,911	16.2%	24,274	$28,679	$3,002	$5,164
752	27.4	90,436	1,466	1,657	***
50	35.2	6,905	***	0	0
62	32.5	8,892	***	***	0
96	38.1	21,278	***	***	0
732	25.4	83,028	7,944	1,233	0
948	17.7	86,557	7,334	545	***
430	34.5	62,347	***	816	0
408	27.1	45,863	4,616	506	***
2,617	18.8	105,948	37,943	3,762	3,841
794	24.9	62,021	17,668	1,082	0
798	22.1	76,944	2,647	2,501	***
1,218	15.4	50,222	57,948	2,003	5,022
1,022	27.1	134,230	18,136	1,260	***
435	24.4	17,959	11,863	***	***
650	29.3	107,989	***	712	***
700	17.5	23,366	35,403	1,652	***
705	21.3	43,552	3,904	790	***
997	23.5	100,356	2,074	2,058	***
991	24.5	95,424	5,413	2,275	***
1,122	27.2	167,463	8,031	1,775	***
1,131	17.9	27,223	750,144	722	4,042
811	25.3	51,297	2,815	916	***
1,808	22.6	93,205	18,035	1,647	***
205	21.3	12,744	24,640	***	0
704	27.8	56,900	64,786	525	***
2,701	18.1	93,907	45,537	2,133	6,452
24,733	13.4	31,235	2,562,224	27,999	80,037
278	26.6	26,730	13,304	***	0
584	19.5	50,073	8,564	1,092	0
410	24.1	45,147	10,803	1,063	0
308	26.9	27,881	***	414	0
705	26.0	38,496	13,223	675	***
1,611	18.1	92,035	48,746	2,580	***
241	23.4	24,122	3,624	***	0
276	28.8	43,342	3,314	753	0
154	21.5	4,544	965	0	0
113	24.1	35,067	***	***	0
383	29.5	76,969	2,540	1,099	0
3,489	17.6	64,386	48,989	4,588	5,302
685	19.7	36,836	6,354	1,078	***
382	27.3	16,643	11,332	***	***
78	29.7	5,719	0	***	0
344	22.6	17,315	12,703	1,087	***
1,299	27.4	196,899	4,100	1,144	***
117	30.4	29,124	***	0	0
592	25.4	58,739	4,267	894	***
830	22.4	49,654	16,267	1,527	***
493	23.8	52,260	5,033	802	***
444	17.6	31,104	9,091	***	***
804	22.4	29,443	25,709	1,239	***
155	43.7	25,631	0	***	0
390	21.7	11,026	15,511	***	0
1,149	28.3	166,842	6,246	1,545	***
11,286	13.6	63,756	433,503	13,229	47,573
2,668	21.2	60,852	16,248	1,554	***
127	33.3	12,819	***	***	0
65	37.4	7,395	***	***	0
2,338	17.3	101,046	32,408	2,827	5,370
73	41.7	8,204	***	0	0
644	20.9	60,280	1,708	***	***
489	24.3	70,278	4,121	***	***
406	25.3	40,449	1,285	549	0
592	20.2	31,283	16,657	348	***
567	23.3	42,829	31,624	405	***
1,069	18.8	71,929	49,328	2,295	***
374	26.8	53,158	18,434	1,213	***
279	21.3	6,438	9,227	***	***
685	17.0	19,718	6,347	***	***
652	23.0	92,307	1,966	1,043	***
2,024	17.1	111,843	43,377	2,220	3,248
452	20.6	31,337	2,959	606	***
929	19.1	27,014	47,278	1,512	1,873
956	23.2	48,133	67,765	1,470	***
282	33.6	56,277	***	***	0
1,024	18.6	94,485	9,909	2,371	***
2,800	14.0	17,210	184,993	1,937	17,654
1,373	18.4	108,442	21,251	2,231	3,460
2,884	20.5	166,539	22,985	2,047	1,625
897	16.4	40,155	10,736	1,490	***
837	30.2	103,845	***	612	***
429	30.4	61,040	4,808	682	***
98	32.3	15,289	***	***	0
379	28.7	28,910	***	***	***
659	23.3	60,791	17,174	1,338	***
120	31.2	19,828	***	***	0
531	30.2	45,173	16,008	470	***
522	24.8	53,682	1,954	682	0
998	17.0	37,531	61,452	1,332	***
635	21.9	61,161	10,803	986	***
450	25.5	44,965	5,958	773	***
95	32.2	23,739	***	***	0
1,016	17.3	38,201	21,868	535	***
108,749	**17.5**	**$5,075,924**	**$5,177,162**	**$134,384**	**$233,824**
7,864	12.0	31,938	193,050	1,373	499
116,613	**17.0%**	**$5,107,862**	**$5,370,212**	**$135,757**	**$236,323**

*Detail suppressed for confidentiality

Table 2 1986 FARMERS, RANCHERS, AND FISHERMEN INCOME TAX STATISTICS

Counties	Federal Adjusted Gross	Federal Income Tax	Nebraska Income Tax (Calculated)	Returns With Liability	Total Farmer Returns	Percentage of the County Total for: Federal Adjusted Gross	Nebraska Income Tax	Returns With Liability	Total Number Returns	Liability Per Return
Adams	$14,603,399	$2,338,273	$444,270	439	573	5.9%	7.4%	4.5%	4.9%	$775.34
Antelope	10,074,221	1,048,950	199,304	408	649	22.4	20.3	20.5	23.7	307.09
Arthur	324,698	29,138	5,537	17	34	19.7	20.6	18.5	23.9	162.84
Banner	1,101,446	175,459	33,338	35	61	34.4	48.6	27.1	31.9	546.52
Blaine	1,221,498	164,791	31,309	46	77	33.3	38.0	29.5	30.6	406.61
Boone	12,471,758	1,360,646	258,520	527	770	27.3	28.5	24.5	26.7	335.74
Box Butte	8,891,060	1,416,996	269,223	252	384	7.1	9.3	5.7	7.2	701.10
Boyd	3,662,541	294,913	56,031	170	329	23.5	21.1	20.8	26.4	170.31
Brown	3,971,178	659,392	125,283	122	227	17.2	26.5	11.1	15.1	551.91
Buffalo	17,133,008	2,056,273	390,695	634	970	6.2	6.2	5.6	7.0	402.78
Burt	10,408,283	1,148,969	218,306	427	627	20.1	21.1	17.9	19.7	348.18
Butler	13,378,739	1,600,430	304,087	510	698	21.8	24.3	18.2	19.4	435.65
Cass	11,559,239	1,418,716	269,553	456	593	7.2	7.7	6.8	7.5	454.56
Cedar	15,044,360	1,436,189	272,872	634	1,005	25.7	24.7	23.1	26.7	271.51
Chase	7,418,977	1,049,001	199,311	257	393	22.3	24.6	19.0	22.0	507.15
Cherry	4,542,165	610,720	116,035	159	326	13.3	15.9	10.2	14.7	355.94
Cheyenne	11,239,012	1,646,516	312,836	356	466	13.0	14.0	10.8	11.7	671.32
Clay	18,048,288	2,682,739	509,716	577	753	28.5	34.7	22.2	22.8	676.91
Colfax	14,074,244	1,544,427	293,439	568	866	19.6	20.3	17.5	20.4	338.84
Cuming	12,252,205	1,174,469	223,135	511	828	18.2	16.8	16.7	20.4	269.49
Custer	13,262,685	1,700,362	323,056	478	793	16.8	20.2	13.5	16.3	407.38
Dakota	5,283,082	574,848	109,219	204	295	4.3	4.4	3.9	4.7	370.23
Dawes	2,638,077	236,144	44,868	129	237	4.8	4.2	5.4	7.4	189.32
Dawson	12,563,319	1,561,522	296,689	441	733	8.9	10.2	7.1	9.2	404.76
Deuel	3,526,420	458,669	87,146	134	174	18.5	17.6	17.7	18.1	500.84
Dixon	7,999,801	730,196	138,728	338	563	21.1	20.1	18.5	22.2	246.41
Dodge	18,008,679	2,051,727	389,829	711	1,002	6.1	6.0	5.8	6.7	389.05
Douglas	9,651,987	1,565,970	297,533	329	421	0.2	0.2	0.2	0.2	706.73
Dundy	3,777,439	516,980	98,225	134	210	19.9	20.1	17.5	20.1	467.74
Fillmore	14,261,769	1,984,790	377,119	498	630	24.8	27.8	20.7	21.1	598.60
Franklin	8,501,451	1,007,691	191,462	329	468	30.4	34.1	25.5	27.5	409.11
Frontier	3,153,989	335,405	63,727	138	253	17.3	17.1	16.5	22.1	251.89
Furnas	8,588,985	946,531	179,844	358	573	19.7	20.7	17.8	21.1	313.86
Gage	15,487,509	1,593,877	302,844	631	890	9.1	8.3	8.6	10.0	340.27
Garden	2,666,191	352,463	66,970	106	158	15.7	18.3	13.5	15.4	423.86
Garfield	2,172,963	190,612	36,215	103	161	16.3	15.9	15.1	16.8	224.94
Gosper	1,860,162	230,961	43,879	69	102	14.5	17.4	12.3	14.2	430.19
Grant	1,516,217	187,087	35,542	68	106	21.0	24.2	19.1	22.6	335.30
Greeley	5,267,362	538,288	102,276	214	354	27.7	28.2	23.4	27.3	288.91
Hall	14,759,401	2,092,679	397,603	472	642	3.6	4.1	2.9	3.2	619.32
Hamilton	15,299,747	2,063,058	391,986	463	611	22.0	25.2	16.6	17.6	641.55
Harlan	4,159,550	403,600	76,687	192	287	18.4	17.2	18.9	20.5	267.20
Hayes	1,371,740	146,904	27,912	56	83	35.2	40.3	30.3	31.6	336.29
Hitchcock	5,365,767	738,352	14,286	195	282	20.0	2.5	16.6	18.6	50.66
Holt	13,624,285	1,645,164	312,585	503	827	18.5	21.7	14.6	17.5	377.97
Hooker	928,042	112,121	21,302	40	71	17.8	22.3	14.9	18.4	300.03
Howard	6,721,010	729,523	138,608	257	414	18.0	20.0	14.7	17.7	334.80
Jefferson	8,849,004	1,114,438	211,736	335	495	13.9	16.0	11.7	13.4	427.75
Johnson	4,577,311	424,252	80,604	198	310	13.7	12.7	12.6	15.0	260.01
Kearney	13,882,729	2,145,351	407,607	430	543	26.4	33.1	20.6	21.5	750.66
Keith	6,373,176	800,114	152,023	235	323	9.7	10.9	8.4	9.0	470.66
Keya Paha	1,459,350	135,660	25,774	60	135	37.0	44.2	30.0	38.0	190.91
Kimball	4,287,962	610,084	115,910	149	198	12.0	13.9	10.6	11.0	585.41
Knox	11,285,488	1,114,335	211,726	483	874	19.2	19.3	16.6	21.5	242.25
Lancaster	13,490,801	1,787,967	339,706	490	676	0.7	0.7	0.7	0.8	502.52
Lincoln	8,527,482	1,101,247	209,227	315	527	3.2	3.5	3.2	4.2	397.01
Logan	1,254,639	136,161	25,871	53	93	23.1	25.2	20.9	24.4	278.18
Loup	548,199	54,625	10,378	23	35	24.8	26.9	21.1	20.1	296.52
Madison	15,661,915	1,954,307	371,315	552	808	5.8	6.1	4.9	6.0	459.55
McPherson	704,778	58,218	11,062	27	56	29.9	27.9	26.5	32.0	197.53
Merrick	11,714,188	1,392,134	264,509	428	600	21.4	23.0	17.6	19.5	440.85
Morrill	5,019,342	678,519	128,920	161	287	14.5	18.4	10.5	14.2	449.20
Nance	7,582,630	564,974	107,344	209	321	29.6	20.7	17.5	20.0	334.41
Nemaha	5,218,208	642,272	122,037	199	276	9.1	9.7	8.5	9.4	442.16
Nuckolls	6,462,794	659,974	125,395	272	404	15.5	15.2	14.6	16.6	310.38
Otoe	11,990,671	1,362,009	258,786	488	659	10.9	10.9	10.6	11.6	392.69
Pawnee	4,036,679	366,130	69,566	182	304	19.6	18.4	17.9	21.8	228.84
Perkins	7,664,837	1,090,913	207,273	232	337	29.3	33.5	22.6	25.8	615.05
Phelps	12,407,774	1,846,552	350,839	393	512	14.7	18.1	11.8	12.7	685.23
Pierce	10,673,615	1,206,700	229,265	392	588	21.8	24.0	17.9	20.7	389.91
Platte	19,601,282	2,378,981	451,996	727	1,017	8.1	8.6	7.4	8.6	444.44
Polk	11,970,025	1,569,220	298,155	427	536	29.3	34.3	24.6	24.5	556.26
Red Willow	5,233,145	732,620	139,199	190	305	5.5	6.4	4.8	6.3	456.39
Richardson	8,145,884	893,778	169,814	325	482	12.1	12.6	10.3	11.7	352.31
Rock	2,577,628	257,603	48,944	103	220	22.5	22.9	18.5	26.2	222.47
Saline	12,117,294	1,327,662	252,253	481	683	11.5	11.2	10.7	12.4	369.33
Sarpy	4,533,237	628,068	119,338	158	191	1.0	1.1	0.9	1.0	624.81
Saunders	17,661,467	2,112,286	401,325	700	947	12.7	13.7	11.5	12.7	423.79
Scotts Bluff	13,189,892	1,420,158	269,820	465	727	4.9	4.6	4.2	5.2	371.14
Seward	11,740,936	1,358,907	258,191	447	603	10.4	10.4	9.8	11.0	428.18
Sheridan	5,300,506	593,686	112,801	245	467	12.8	13.4	12.7	16.8	241.54
Sherman	4,200,622	385,518	73,248	182	322	21.7	22.2	18.6	22.9	227.48
Sioux	945,611	103,988	19,758	42	64	22.6	25.4	20.5	21.1	308.72
Stanton	2,828,292	258,189	49,052	118	237	13.8	13.2	12.5	17.9	206.97
Thayer	11,262,012	1,315,037	249,855	437	612	23.0	24.8	20.1	21.6	408.26
Thomas	679,193	54,355	10,328	35	67	12.6	10.6	13.2	17.4	154.15
Thurston	5,336,908	543,609	103,290	219	344	18.0	15.9	17.8	19.6	300.26
Valley	4,072,072	428,771	81,473	164	253	12.1	12.3	10.4	12.0	322.03
Washington	8,055,208	945,477	179,637	306	431	6.5	6.7	6.3	7.3	416.79
Wayne	7,456,678	764,075	145,178	283	463	14.2	13.6	12.5	16.0	313.56
Webster	5,740,108	608,915	115,693	243	363	20.6	21.9	18.4	20.5	318.71
Wheeler	1,312,627	145,672	27,674	50	79	31.0	36.8	25.0	26.8	350.30
York	23,901,963	3,324,784	631,712	722	866	19.7	22.9	14.9	14.8	729.46
Subtotal	**$755,374,108**	**$91,950,822**	**$17,470,547**	**28,070**	**41,609**	**5.7%**	**5.4%**	**5.5%**	**6.7%**	**$416.85**
Unallocated & Non-resident	69,672,727	2,250,956	427,674	1,263	1,622	2.4	184.1	2.2	2.5	263.67
State Total	**$825,046,834**	**$94,201,778**	**$17,898,221**	**29,333**	**43,231**	**5.1%**	**5.1%**	**5.1%**	**6.3%**	**$414.01**

NEBRASKA INDIVIDUAL INCOME TAX LIABILITY BY COUNTY

Table 3

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County				
Less Than $6,000	2,314	794	$ 25,625	0.4%
$ 6,000 - 12,000	2,259	1,950	195,280	3.2
$12,000 - 18,000	1,899	1,850	412,238	6.8
$18,000 - 30,000	2,791	2,762	1,218,869	20.2
$30,000 and Over	2,505	2,501	4,183,207	69.4
County Total	**11,768**	**9,857**	**$6,035,220**	**100.0%**
Antelope County				
Less Than $6,000	724	144	$ 3,322	0.3%
$ 6,000 - 12,000	635	490	41,257	4.2
$12,000 - 18,000	490	466	89,860	9.2
$18,000 - 30,000	543	540	215,448	21.9
$30,000 and Over	352	352	631,966	64.4
County Total	**2,744**	**1,992**	**$981,852**	**100.0%**
Arthur County				
Less Than $6,000	51	9	$ 1,288	4.8%
$ 6,000 - 12,000	31	25	2,219	8.2
$12,000 - 18,000	25	23	4,231	15.7
$18,000 - 30,000	25	25	9,844	36.6
$30,000 and Over	10	10	9,332	34.7
County Total	**142**	**92**	**$26,914**	**100.0%**
Banner County				
Less Than $6,000	63	8	$ 174	0.3%
$ 6,000 - 12,000	33	29	2,227	3.2
$12,000 - 18,000	27	26	4,731	6.9
$18,000 - 30,000	43	42	16,397	23.9
$30,000 and Over	25	24	45,016	65.7
County Total	**191**	**129**	**$68,545**	**100.0%**
Blaine County				
Less Than $6,000	85	10	$ 566	0.7%
$ 6,000 - 12,000	59	42	3,237	3.9
$12,000 - 18,000	40	37	7,780	9.4
$18,000 - 30,000	36	35	15,503	18.8
$30,000 and Over	32	32	55,382	67.2
County Total	**252**	**156**	**$82,467**	**100.0%**
Boone County				
Less Than $6,000	760	172	$ 4,449	0.5%
$ 6,000 - 12,000	620	498	42,134	4.6
$12,000 - 18,000	509	490	105,849	11.6
$18,000 - 30,000	615	613	255,206	28.1
$30,000 and Over	376	375	500,969	55.2
County Total	**2,880**	**2,148**	**$908,605**	**100.0%**
Box Butte County				
Less Than $6,000	1,057	305	$ 9,225	0.3%
$ 6,000 - 12,000	773	638	58,695	2.0
$12,000 - 18,000	642	590	128,004	4.4
$18,000 - 30,000	1,114	1,107	525,416	18.1
$30,000 and Over	1,778	1,776	2,174,172	75.2
County Total	**5,364**	**4,416**	**$2,895,512**	**100.0%**
Boyd County				
Less Than $6,000	422	93	$ 2,135	0.8%
$ 6,000 - 12,000	344	255	20,139	7.6
$12,000 - 18,000	207	196	36,814	13.9
$18,000 - 30,000	185	185	70,767	26.6
$30,000 and Over	90	89	135,761	51.1
County Total	**1,248**	**818**	**$265,615**	**100.0%**
Brown County				
Less Than $6,000	446	106	$ 4,606	1.0%
$ 6,000 - 12,000	355	299	24,888	5.3
$12,000 - 18,000	275	267	53,499	11.3
$18,000 - 30,000	260	258	107,074	22.6
$30,000 and Over	168	166	282,826	59.8
County Total	**1,504**	**1,096**	**$472,892**	**100.0%**
Buffalo County				
Less Than $6,000	3,164	1,049	$ 28,601	0.5%
$ 6,000 - 12,000	2,648	2,239	217,891	3.5
$12,000 - 18,000	2,051	1,989	449,318	7.2
$18,000 - 30,000	3,069	3,044	1,323,434	21.1
$30,000 and Over	2,971	2,965	4,245,914	67.7
County Total	**13,903**	**11,286**	**$6,265,158**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Burt County				
Less Than $6,000	832	201	$ 3,948	0.4%
$ 6,000 - 12,000	675	539	44,171	4.3
$12,000 - 18,000	566	541	108,632	10.5
$18,000 - 30,000	664	662	279,223	27.0
$30,000 and Over	448	448	598,083	57.8
County Total	**3,185**	**2,391**	**$1,034,058**	**100.0%**
Butler County				
Less Than $6,000	859	214	$ 4,312	0.3%
$ 6,000 - 12,000	720	599	62,155	5.0
$12,000 - 18,000	615	590	128,236	10.2
$18,000 - 30,000	876	870	374,316	29.9
$30,000 and Over	536	535	682,168	54.5
County Total	**3,606**	**2,808**	**$1,251,187**	**100.0%**
Cass County				
Less Than $6,000	1,467	505	$ 16,656	0.5%
$ 6,000 - 12,000	1,491	1,288	125,499	3.6
$12,000 - 18,000	1,222	1,188	262,981	7.5
$18,000 - 30,000	1,865	1,848	826,863	23.6
$30,000 and Over	1,876	1,874	2,267,189	64.8
County Total	**7,921**	**6,703**	**$3,499,188**	**100.0%**
Cedar County				
Less Than $6,000	1,026	246	$ 5,688	0.5%
$ 6,000 - 12,000	857	654	54,896	5.0
$12,000 - 18,000	665	633	124,326	11.2
$18,000 - 30,000	755	748	294,072	26.6
$30,000 and Over	468	468	626,277	56.7
County Total	**3,771**	**2,749**	**$1,105,261**	**100.0%**
Chase County				
Less Than $6,000	433	85	$ 3,200	0.4%
$ 6,000 - 12,000	353	283	24,140	3.0
$12,000 - 18,000	302	290	52,925	6.5
$18,000 - 30,000	385	381	162,396	20.1
$30,000 and Over	313	312	566,999	70.0
County Total	**1,786**	**1,351**	**$809,660**	**100.0%**
Cherry County				
Less Than $6,000	675	140	$ 9,536	1.3%
$ 6,000 - 12,000	515	431	34,621	4.8
$12,000 - 18,000	361	342	66,726	9.2
$18,000 - 30,000	394	383	156,091	21.5
$30,000 and Over	270	269	460,655	63.2
County Total	**2,215**	**1,565**	**$727,631**	**100.0%**
Cheyenne County				
Less Than $6,000	772	219	$ 6,047	0.3%
$ 6,000 - 12,000	754	636	59,683	2.7
$12,000 - 18,000	620	602	129,269	5.8
$18,000 - 30,000	978	968	425,893	19.1
$30,000 and Over	865	864	1,614,696	72.1
County Total	**3,989**	**3,289**	**$2,235,589**	**100.0%**
Clay County				
Less Than $6,000	750	190	$ 9,015	0.6%
$ 6,000 - 12,000	601	484	42,701	2.9
$12,000 - 18,000	548	523	109,646	7.5
$18,000 - 30,000	776	773	324,839	22.1
$30,000 and Over	630	630	984,701	66.9
County Total	**3,305**	**2,600**	**$1,470,903**	**100.0%**
Colfax County				
Less Than $6,000	996	236	$ 13,194	0.9%
$ 6,000 - 12,000	876	678	60,643	4.2
$12,000 - 18,000	787	756	168,516	11.7
$18,000 - 30,000	959	951	402,505	27.8
$30,000 and Over	631	631	801,587	55.4
County Total	**4,249**	**3,252**	**$1,446,445**	**100.0%**
Cuming County				
Less Than $6,000	1,067	291	$ 8,104	0.6%
$ 6,000 - 12,000	820	638	57,933	4.4
$12,000 - 18,000	665	644	130,884	9.9
$18,000 - 30,000	956	949	387,182	29.1
$30,000 and Over	542	537	744,621	56.0
County Total	**4,050**	**3,059**	**$1,328,724**	**100.0%**

Continued -- Table 3

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than $6,000	1,352	288	$ 8,422	0.5%
$ 6,000 - 12,000	1,013	800	57,890	4.2
$12,000 - 18,000	845	805	157,436	9.8
$18,000 - 30,000	963	959	397,177	24.8
$30,000 and Over	693	692	969,750	60.7
County Total	**4,866**	**3,544**	**$1,600,675**	**100.0%**
Dakota County				
Less Than $6,000	1,220	320	$ 6,703	0.3%
$ 6,000 - 12,000	1,209	1,037	95,125	3.8
$12,000 - 18,000	1,023	986	216,903	8.8
$18,000 - 30,000	1,600	1,584	664,439	26.8
$30,000 and Over	1,252	1,246	1,494,152	60.3
County Total	**6,304**	**5,173**	**$2,477,322**	**100.0%**
Dawes County				
Less Than $6,000	879	208	$ 13,125	1.2%
$ 6,000 - 12,000	649	538	47,691	4.5
$12,000 - 18,000	460	437	86,273	8.1
$18,000 - 30,000	657	652	283,223	26.6
$30,000 and Over	564	563	632,628	59.6
County Total	**3,209**	**2,398**	**$1,062,940**	**100.0%**
Dawson County				
Less Than $6,000	1,884	433	$ 18,587	0.6%
$ 6,000 - 12,000	1,526	1,231	108,777	3.7
$12,000 - 18,000	1,304	1,259	257,327	8.9
$18,000 - 30,000	1,989	1,974	833,824	28.7
$30,000 and Over	1,283	1,281	1,683,721	58.1
County Total	**7,986**	**6,178**	**$2,902,237**	**100.0%**
Deuel County				
Less Than $6,000	223	59	$ 1,831	0.4%
$ 6,000 - 12,000	198	163	14,314	2.9
$12,000 - 18,000	160	155	29,576	6.0
$18,000 - 30,000	197	196	82,080	16.6
$30,000 and Over	185	185	368,067	74.1
County Total	**963**	**758**	**$495,869**	**100.0%**
Dixon County				
Less Than $6,000	735	174	$ 3,800	0.6%
$ 6,000 - 12,000	544	421	35,263	5.1
$12,000 - 18,000	420	404	84,939	12.3
$18,000 - 30,000	543	540	221,731	32.2
$30,000 and Over	290	289	342,777	49.8
County Total	**2,532**	**1,820**	**$688,510**	**100.0**
Dodge County				
Less Than $6,000	3,073	916	$ 24,788	0.4%
$ 6,000 - 12,000	2,749	2,300	215,739	3.3
$12,000 - 18,000	2,273	2,201	481,216	7.5
$18,000 - 30,000	3,802	3,786	1,681,027	26.0
$30,000 and Over	3,054	3,047	4,054,754	62.8
County Total	**14,951**	**12,250**	**$6,457,525**	**100.0%**
Douglas County				
Less Than $6,000	33,548	12,953	$ 545,749	0.4%
$ 6,000 - 12,000	32,600	29,668	3,274,149	2.5
$12,000 - 18,000	26,068	25,372	6,165,450	4.7
$18,000 - 30,000	37,833	37,504	17,677,323	13.6
$30,000 and Over	54,349	54,168	102,729,676	78.8
County Total	**184,398**	**159,665**	**$130,392,346**	**100.0%**
Dundy County				
Less Than $6,000	282	53	$ 2,986	0.6%
$ 6,000 - 12,000	214	175	15,592	3.2
$12,000 - 18,000	190	183	34,595	7.1
$18,000 - 30,000	219	216	90,928	18.6
$30,000 and Over	139	139	344,409	70.5
County Total	**1,044**	**766**	**$488,510**	**100.0%**
Fillmore County				
Less Than $6,000	658	188	$ 4,908	0.4%
$ 6,000 - 12,000	571	483	42,266	3.1
$12,000 - 18,000	534	513	107,806	7.9
$18,000 - 30,000	687	685	297,475	21.9
$30,000 and Over	540	537	904,437	66.7
County Total	**2,990**	**2,406**	**$1,356,892**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than $6,000	430	98	$ 2,591	0.5%
$ 6,000 - 12,000	368	304	26,510	4.7
$12,000 - 18,000	308	297	60,541	10.8
$18,000 - 30,000	352	350	146,188	26.1
$30,000 and Over	243	242	324,979	57.9
County Total	**1,701**	**1,291**	**$560,809**	**100.0%**
Frontier County				
Less Than $6,000	315	61	$ 1,973	0.5%
$ 6,000 - 12,000	234	192	15,994	4.3
$12,000 - 18,000	192	182	38,451	10.3
$18,000 - 30,000	235	233	96,162	25.8
$30,000 and Over	168	168	219,683	59.1
County Total	**1,144**	**836**	**$372,263**	**100.0%**
Furnas County				
Less Than $6,000	690	119	$ 3,224	0.4%
$ 6,000 - 12,000	601	491	39,398	4.5
$12,000 - 18,000	497	477	97,411	11.2
$18,000 - 30,000	576	573	244,013	28.1
$30,000 and Over	350	349	484,202	55.8
County Total	**2,714**	**2,009**	**$868,248**	**100.0%**
Gage County				
Less Than $6,000	1,765	505	$ 14,894	0.4%
$ 6,000 - 12,000	1,759	1,471	144,880	4.0
$12,000 - 18,000	1,535	1,492	338,346	9.3
$18,000 - 30,000	2,167	2,153	951,988	26.2
$30,000 and Over	1,685	1,679	2,181,954	60.1
County Total	**8,811**	**7,300**	**$3,632,062**	**100.0%**
Garden County				
Less Than $6,000	248	58	$ 1,394	0.4%
$ 6,000 - 12,000	270	229	19,050	5.2
$12,000 - 18,000	170	163	31,984	8.7
$18,000 - 30,000	196	194	84,537	23.1
$30,000 and Over	144	143	228,901	62.6
County Total	**1,028**	**787**	**$365,866**	**100.0%**
Garfield County				
Less Than $6,000	277	55	$ 1,671	0.7%
$ 6,000 - 12,000	252	206	16,168	7.1
$12,000 - 18,000	163	156	28,624	12.6
$18,000 - 30,000	169	168	69,026	30.4
$30,000 and Over	96	96	111,786	49.2
County Total	**957**	**681**	**$227,274**	**100.0%**
Gosper County				
Less Than $6,000	158	46	$ 1,063	0.4%
$ 6,000 - 12,000	151	115	9,396	3.7
$12,000 - 18,000	123	121	22,958	9.1
$18,000 - 30,000	158	155	67,543	26.8
$30,000 and Over	127	125	151,242	60.0
County Total	**717**	**562**	**$252,202**	**100.0%**
Grant County				
Less Than $6,000	128	40	$ 1,911	1.3%
$ 6,000 - 12,000	130	108	7,318	5.0
$12,000 - 18,000	75	73	13,309	9.1
$18,000 - 30,000	84	83	35,055	23.9
$30,000 and Over	52	52	89,299	60.7
County Total	**469**	**356**	**$146,891**	**100.0%**
Greeley County				
Less Than $6,000	393	90	$ 2,360	0.7%
$ 6,000 - 12,000	292	227	18,367	5.1
$12,000 - 18,000	230	218	46,467	12.8
$18,000 - 30,000	250	247	99,157	27.4
$30,000 and Over	132	132	195,943	54.0
County Total	**1,297**	**914**	**$362,293**	**100.0%**
Hall County				
Less Than $6,000	4,237	1,364	$ 45,781	0.5%
$ 6,000 - 12,000	3,455	2,979	296,862	3.1
$12,000 - 18,000	3,148	3,055	695,389	7.3
$18,000 - 30,000	4,567	4,533	1,987,232	20.7
$30,000 and Over	4,374	4,361	6,564,496	68.4
County Total	**19,781**	**16,292**	**$9,589,760**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than $6,000	746	210	$ 8,709	0.6%
$ 6,000 - 12,000	562	444	40,741	2.6
$12,000 - 18,000	593	572	116,383	7.5
$18,000 - 30,000	849	841	344,273	22.2
$30,000 and Over	724	722	1,042,840	67.1
County Total	**3,474**	**2,789**	**$1,552,945**	**100.0%**
Harlan County				
Less Than $6,000	369	75	$ 1,596	0.4%
$ 6,000 - 12,000	304	231	18,758	4.2
$12,000 - 18,000	246	236	48,145	10.8
$18,000 - 30,000	288	284	122,262	27.4
$30,000 and Over	190	189	256,028	57.2
County Total	**1,397**	**1,015**	**$446,790**	**100.0%**
Hayes County				
Less Than $6,000	75	7	$ 123	0.2%
$ 6,000 - 12,000	58	50	3,548	5.1
$12,000 - 18,000	52	50	10,290	14.9
$18,000 - 30,000	44	44	15,382	22.2
$30,000 and Over	34	34	39,927	57.6
County Total	**263**	**185**	**$69,270**	**100.0%**
Hitchcock County				
Less Than $6,000	341	76	$ 2,179	0.4%
$ 6,000 - 12,000	308	246	21,754	3.9
$12,000 - 18,000	278	266	51,210	9.1
$18,000 - 30,000	361	356	153,796	27.3
$30,000 and Over	231	231	333,826	59.3
County Total	**1,519**	**1,175**	**$562,766**	**100.0%**
Holt County				
Less Than $6,000	1,322	288	$ 11,065	0.8%
$ 6,000 - 12,000	1,093	873	74,700	5.2
$12,000 - 18,000	822	788	152,445	10.6
$18,000 - 30,000	934	927	365,828	25.4
$30,000 and Over	565	561	835,599	58.0
County Total	**4,736**	**3,437**	**$1,439,638**	**100.0%**
Hooker County				
Less Than $6,000	111	23	$ 3,105	3.2%
$ 6,000 - 12,000	101	73	5,795	6.1
$12,000 - 18,000	70	69	14,441	15.1
$18,000 - 30,000	75	75	32,193	33.6
$30,000 and Over	28	28	40,188	42.0
County Total	**385**	**268**	**$95,722**	**100.0%**
Howard County				
Less Than $6,000	612	152	$ 5,138	0.7%
$ 6,000 - 12,000	472	369	31,001	4.5
$12,000 - 18,000	430	406	85,177	12.3
$18,000 - 30,000	489	487	207,517	29.9
$30,000 and Over	332	329	365,859	52.6
County Total	**2,335**	**1,743**	**$694,692**	**100.0%**
Jefferson County				
Less Than $6,000	884	225	$ 5,496	0.4%
$ 6,000 - 12,000	754	617	55,931	4.2
$12,000 - 18,000	702	677	144,474	10.9
$18,000 - 30,000	831	825	355,648	26.9
$30,000 and Over	534	531	759,441	57.6
County Total	**3,705**	**2,875**	**$1,320,990**	**100.0%**
Johnson County				
Less Than $6,000	511	105	$ 3,881	0.6%
$ 6,000 - 12,000	437	363	30,066	4.7
$12,000 - 18,000	402	393	87,191	13.8
$18,000 - 30,000	432	429	181,051	28.6
$30,000 and Over	287	286	331,737	52.3
County Total	**2,069**	**1,576**	**$633,926**	**100.0%**
Kearney County				
Less Than $6,000	512	163	$ 5,023	0.4%
$ 6,000 - 12,000	445	366	34,958	2.8
$12,000 - 18,000	380	367	76,328	6.2
$18,000 - 30,000	623	622	260,658	21.2
$30,000 and Over	568	566	854,691	69.4
County Total	**2,528**	**2,084**	**$1,231,657**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than $6,000	856	218	$ 10,235	0.7%
$ 6,000 - 12,000	685	561	53,631	3.9
$12,000 - 18,000	609	580	120,112	8.6
$18,000 - 30,000	805	796	339,617	24.4
$30,000 and Over	636	636	866,318	62.4
County Total	**3,595**	**2,791**	**$1,389,913**	**100.0%**
Keya Paha County				
Less Than $6,000	146	18	$ 759	1.3%
$ 6,000 - 12,000	89	64	5,036	8.6
$12,000 - 18,000	55	54	8,458	14.5
$18,000 - 30,000	43	42	15,748	27.0
$30,000 and Over	22	22	28,373	48.6
County Total	**355**	**200**	**$58,374**	**100.0%**
Kimball County				
Less Than $6,000	411	103	$ 3,261	0.4%
$ 6,000 - 12,000	327	260	22,277	2.7
$12,000 - 18,000	299	289	61,399	7.4
$18,000 - 30,000	402	399	175,638	21.0
$30,000 and Over	361	359	572,238	68.5
County Total	**1,800**	**1,410**	**$834,813**	**100.0%**
Knox County				
Less Than $6,000	1,206	299	$ 18,979	1.7%
$ 6,000 - 12,000	930	728	62,594	5.7
$12,000 - 18,000	720	690	138,459	12.6
$18,000 - 30,000	779	771	318,357	29.1
$30,000 and Over	423	421	556,589	50.9
County Total	**4,058**	**2,909**	**$1,094,978**	**100.0%**
Lancaster County				
Less Than $6,000	14,916	5,911	$ 198,617	0.4%
$ 6,000 - 12,000	14,728	13,153	1,404,146	2.9
$12,000 - 18,000	12,052	11,654	2,810,553	5.8
$18,000 - 30,000	18,074	17,875	8,286,386	17.2
$30,000 and Over	22,920	22,811	35,407,440	73.7
County Total	**82,690**	**71,404**	**$48,107,142**	**100.0%**
Lincoln County				
Less Than $6,000	2,875	805	$ 33,849	0.6%
$ 6,000 - 12,000	2,219	1,787	157,924	2.6
$12,000 - 18,000	1,654	1,532	324,386	5.4
$18,000 - 30,000	2,519	2,481	1,069,527	17.6
$30,000 and Over	3,336	3,330	4,474,164	73.8
County Total	**12,603**	**9,935**	**$6,059,850**	**100.0%**
Logan County				
Less Than $6,000	127	22	$ 1,107	1.1%
$ 6,000 - 12,000	76	60	4,224	4.1
$12,000 - 18,000	63	60	12,011	11.7
$18,000 - 30,000	73	71	28,240	27.5
$30,000 and Over	42	41	57,036	55.6
County Total	**381**	**254**	**$102,618**	**100.0%**
Loup County				
Less Than $6,000	58	8	$ 112	0.3%
$ 6,000 - 12,000	49	34	3,044	7.9
$12,000 - 18,000	28	28	5,621	14.5
$18,000 - 30,000	22	22	9,199	23.8
$30,000 and Over	17	17	20,662	53.5
County Total	**174**	**109**	**$38,639**	**100.0%**
Madison County				
Less Than $6,000	2,738	861	$ 23,931	0.4%
$ 6,000 - 12,000	2,516	2,143	202,257	3.3
$12,000 - 18,000	2,209	2,151	466,326	7.6
$18,000 - 30,000	3,119	3,095	1,346,228	21.9
$30,000 and Over	2,931	2,925	4,097,801	66.8
County Total	**13,513**	**11,175**	**$6,136,543**	**100.0%**
McPherson County				
Less Than $6,000	65	12	$ 238	0.6%
$ 6,000 - 12,000	38	20	2,128	5.4
$12,000 - 18,000	21	20	3,651	9.2
$18,000 - 30,000	34	33	14,843	37.4
$30,000 and Over	17	17	18,827	47.4
County Total	**175**	**102**	**$39,688**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than $6,000	705	181	$ 4,487	0.4%
$ 6,000 - 12,000	605	511	45,578	4.0
$12,000 - 18,000	571	550	116,099	10.1
$18,000 - 30,000	698	693	291,512	25.4
$30,000 and Over	503	503	689,904	60.1
County Total	**3,082**	**2,438**	**$1,147,581**	**100.0%**
Morrill County				
Less Than $6,000	522	126	$ 3,843	0.5%
$ 6,000 - 12,000	398	321	26,671	3.8
$12,000 - 18,000	329	319	59,820	8.5
$18,000 - 30,000	425	421	183,128	26.1
$30,000 and Over	342	340	427,547	61.1
County Total	**2,016**	**1,527**	**$701,009**	**100.0%**
Nance County				
Less Than $6,000	401	90	$ 3,378	0.7%
$ 6,000 - 12,000	354	271	23,186	4.5
$12,000 - 18,000	300	291	65,347	12.6
$18,000 - 30,000	345	342	150,064	28.9
$30,000 and Over	203	203	276,916	53.3
County Total	**1,603**	**1,197**	**$518,891**	**100.0%**
Nemaha County				
Less Than $6,000	653	172	$ 4,909	0.4%
$ 6,000 - 12,000	548	452	37,601	3.0
$12,000 - 18,000	431	418	87,732	7.0
$18,000 - 30,000	671	669	289,801	23.0
$30,000 and Over	627	627	839,310	66.6
County Total	**2,930**	**2,338**	**$1,259,353**	**100.0%**
Nuckolls County				
Less Than $6,000	581	138	$ 3,102	0.4%
$ 6,000 - 12,000	503	401	35,128	4.2
$12,000 - 18,000	411	399	81,836	9.9
$18,000 - 30,000	571	564	229,749	27.8
$30,000 and Over	365	362	477,567	57.7
County Total	**2,431**	**1,864**	**$827,382**	**100.0%**
Otoe County				
Less Than $6,000	1,153	312	$ 8,164	0.3%
$ 6,000 - 12,000	1,080	904	82,286	3.5
$12,000 - 18,000	952	916	203,306	8.6
$18,000 - 30,000	1,389	1,375	612,715	25.8
$30,000 and Over	1,120	1,118	1,471,241	61.8
County Total	**5,694**	**4,625**	**$2,377,713**	**100.0%**
Pawnee County				
Less Than $6,000	369	79	$ 1,719	0.5%
$ 6,000 - 12,000	357	291	22,339	5.9
$12,000 - 18,000	247	236	46,808	12.4
$18,000 - 30,000	275	271	117,858	31.2
$30,000 and Over	145	142	189,289	50.0
County Total	**1,393**	**1,019**	**$378,013**	**100.0%**
Perkins County				
Less Than $6,000	295	75	$ 1,731	0.3%
$ 6,000 - 12,000	223	176	13,720	2.2
$12,000 - 18,000	209	199	39,665	6.4
$18,000 - 30,000	296	294	120,309	19.5
$30,000 and Over	284	284	442,684	71.6
County Total	**1,307**	**1,028**	**$618,110**	**100.0%**
Phelps County				
Less Than $6,000	801	260	$ 9,384	0.5%
$ 6,000 - 12,000	685	574	52,420	2.7
$12,000 - 18,000	636	612	135,715	7.0
$18,000 - 30,000	980	975	419,772	21.7
$30,000 and Over	926	922	1,315,776	68.1
County Total	**4,028**	**3,343**	**$1,933,067**	**100.0%**
Pierce County				
Less Than $6,000	656	147	$ 3,354	0.4%
$ 6,000 - 12,000	621	505	40,857	4.3
$12,000 - 18,000	468	447	88,033	9.2
$18,000 - 30,000	640	635	264,169	27.6
$30,000 and Over	455	454	559,866	58.5
County Total	**2,840**	**2,188**	**$956,279**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than $6,000	2,442	820	$ 25,549	0.5%
$ 6,000 - 12,000	2,014	1,693	160,339	3.1
$12,000 - 18,000	1,874	1,818	408,249	7.8
$18,000 - 30,000	2,910	2,892	1,253,361	23.9
$30,000 and Over	2,604	2,597	3,390,383	64.7
County Total	**11,844**	**9,820**	**$5,237,880**	**100.0%**
Polk County				
Less Than $6,000	447	115	$ 2,882	0.3%
$ 6,000 - 12,000	425	333	29,917	3.4
$12,000 - 18,000	373	353	74,635	8.6
$18,000 - 30,000	540	532	226,692	26.1
$30,000 and Over	406	406	535,483	61.6
County Total	**2,191**	**1,739**	**$869,610**	**100.0%**
Red Willow County				
Less Than $6,000	1,042	315	$ 8,969	0.4%
$ 6,000 - 12,000	927	773	70,017	3.2
$12,000 - 18,000	796	758	162,867	7.4
$18,000 - 30,000	1,122	1,113	478,712	21.9
$30,000 and Over	979	978	1,468,616	67.1
County Total	**4,866**	**3,937**	**$2,189,180**	**100.0%**
Richardson County				
Less Than $6,000	1,004	246	$ 5,622	0.4%
$ 6,000 - 12,000	1,001	833	71,072	5.3
$12,000 - 18,000	688	663	139,186	10.4
$18,000 - 30,000	867	863	369,415	27.5
$30,000 and Over	557	556	759,329	56.4
County Total	**4,117**	**3,161**	**$1,344,625**	**100.0%**
Rock County				
Less Than $6,000	268	39	$ 842	0.4%
$ 6,000 - 12,000	211	169	13,534	6.3
$12,000 - 18,000	136	129	24,974	11.7
$18,000 - 30,000	141	139	58,613	27.4
$30,000 and Over	83	81	115,816	54.2
County Total	**839**	**557**	**$213,779**	**100.0%**
Saline County				
Less Than $6,000	1,167	366	$ 15,272	0.7%
$ 6,000 - 12,000	1,017	839	76,272	3.4
$12,000 - 18,000	861	830	181,431	8.1
$18,000 - 30,000	1,412	1,404	632,102	28.1
$30,000 and Over	1,046	1,040	1,345,063	59.7
County Total	**5,503**	**4,479**	**$2,250,140**	**100.0%**
Sarpy County				
Less Than $6,000	3,967	1,552	$ 57,894	0.6%
$ 6,000 - 12,000	3,354	3,102	336,947	3.2
$12,000 - 18,000	2,727	2,670	627,634	6.0
$18,000 - 30,000	3,981	3,948	1,756,482	16.8
$30,000 and Over	5,922	5,899	7,699,235	73.4
County Total	**19,971**	**17,171**	**$10,478,192**	**100.0%**
Saunders County				
Less Than $6,000	1,535	454	$ 11,114	0.4%
$ 6,000 - 12,000	1,514	1,278	122,131	4.2
$12,000 - 18,000	1,197	1,154	252,014	8.6
$18,000 - 30,000	1,764	1,752	766,392	26.3
$30,000 and Over	1,434	1,433	1,767,285	60.5
County Total	**7,444**	**6,071**	**$2,918,936**	**100.0%**
Scotts Bluff				
Less Than $6,000	3,157	832	$ 22,555	0.4%
$ 6,000 - 12,000	2,788	2,328	212,234	3.6
$12,000 - 18,000	2,343	2,280	469,194	7.9
$18,000 - 30,000	3,154	3,125	1,337,858	22.7
$30,000 and Over	2,593	2,586	3,864,287	65.4
County Total	**14,035**	**11,151**	**$5,906,129**	**100.0%**
Seward County				
Less Than $6,000	994	306	$ 8,794	0.4%
$ 6,000 - 12,000	957	795	72,229	2.9
$12,000 - 18,000	855	818	174,849	7.1
$18,000 - 30,000	1,408	1,400	604,715	24.4
$30,000 and Over	1,244	1,242	1,617,051	65.2
County Total	**5,458**	**4,561**	**$2,477,638**	**100.0%**

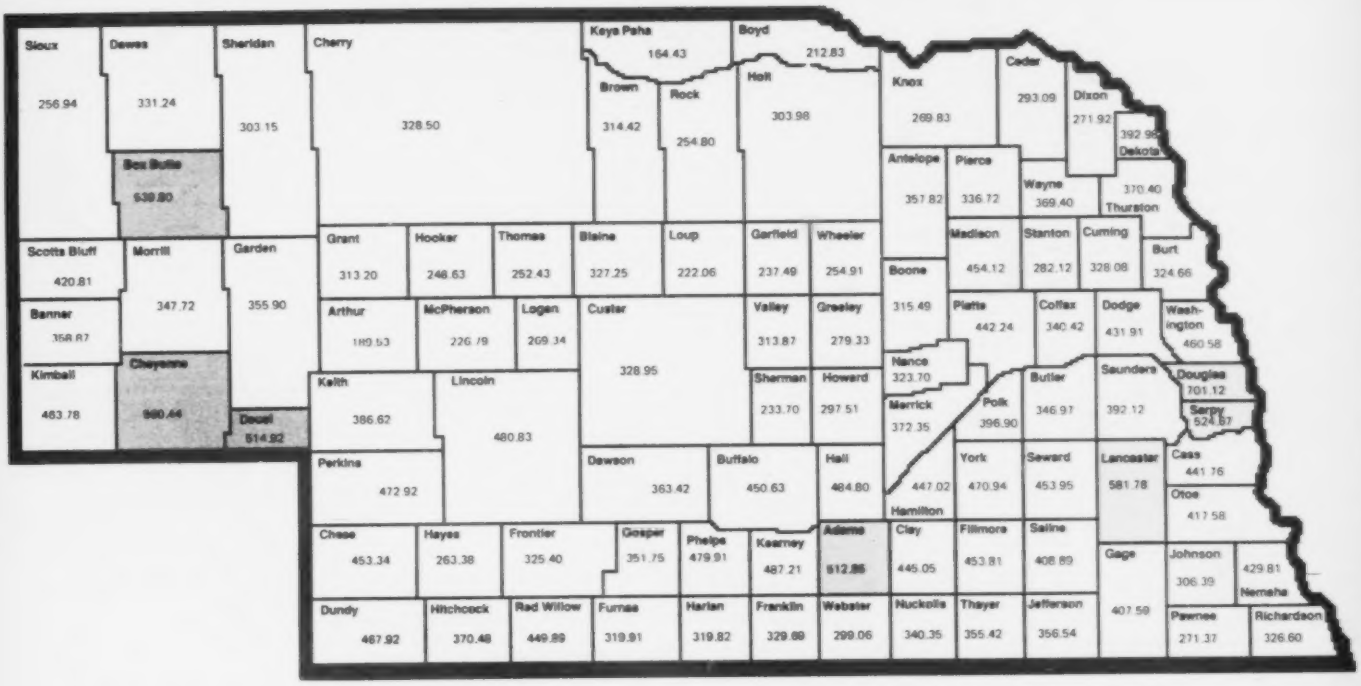
Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County				
Less Than $6,000	877	194	$ 28,178	3.4%
$ 6,000 - 12,000	629	497	42,087	5.0
$12,000 - 18,000	447	429	86,767	10.3
$18,000 - 30,000	476	475	195,891	23.3
$30,000 and Over	344	341	487,715	58.0
County Total	**2,773**	**1,936**	**$840,638**	**100.0**
Sherman County				
Less Than $6,000	424	85	$ 3,237	1.0%
$ 6,000 - 12,000	341	261	23,301	7.1
$12,000 - 18,000	254	246	48,025	14.6
$18,000 - 30,000	249	247	101,324	30.8
$30,000 and Over	141	141	153,392	46.5
County Total	**1,409**	**980**	**$329,279**	**100.0%**
Sioux County				
Less Than $6,000	97	16	$ 397	0.5%
$ 6,000 - 12,000	83	70	5,659	7.3
$12,000 - 18,000	50	46	8,859	11.4
$18,000 - 30,000	43	43	17,606	22.6
$30,000 and Over	30	30	45,330	58.2
County Total	**303**	**205**	**$77,852**	**100.0%**
Stanton County				
Less Than $6,000	354	74	$ 1,763	0.5%
$ 6,000 - 12,000	283	205	17,829	4.8
$12,000 - 18,000	225	211	42,361	11.4
$18,000 - 30,000	288	282	121,156	32.5
$30,000 and Over	171	170	189,571	50.8
County Total	**1,321**	**942**	**$372,680**	**100.0%**
Thayer County				
Less Than $6,000	664	138	$ 5,165	0.5%
$ 6,000 - 12,000	610	500	40,670	4.0
$12,000 - 18,000	473	454	93,897	9.3
$18,000 - 30,000	657	654	271,248	27.0
$30,000 and Over	426	425	594,846	59.2
County Total	**2,830**	**2,171**	**$1,005,827**	**100.0%**
Thomas County				
Less Than $6,000	116	23	$ 1,387	1.4%
$ 6,000 - 12,000	95	70	5,312	5.5
$12,000 - 18,000	60	58	10,808	11.1
$18,000 - 30,000	75	75	32,708	33.7
$30,000 and Over	39	39	46,969	48.3
County Total	**385**	**265**	**$97,184**	**100.0%**
Thurston County				
Less Than $6,000	474	99	$ 2,642	0.4%
$ 6,000 - 12,000	343	263	21,569	3.3
$12,000 - 18,000	303	276	56,950	8.7
$18,000 - 30,000	401	368	156,951	24.1
$30,000 and Over	238	222	413,318	63.5
County Total	**1,759**	**1,228**	**$651,530**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Valley County				
Less Than $6,000	527	120	$ 3,314	0.5%
$ 6,000 - 12,000	488	387	38,201	5.8
$12,000 - 18,000	343	331	72,202	10.9
$18,000 - 30,000	475	473	201,259	30.5
$30,000 and Over	269	269	344,777	52.3
County Total	**2,102**	**1,580**	**$659,754**	**100.0%**
Washington County				
Less Than $6,000	1,209	396	$ 11,528	0.4%
$ 6,000 - 12,000	1,001	855	81,252	3.0
$12,000 - 18,000	869	839	188,465	7.0
$18,000 - 30,000	1,360	1,352	599,554	22.2
$30,000 and Over	1,425	1,424	1,820,058	67.4
County Total	**5,864**	**4,866**	**$2,700,858**	**100.0%**
Wayne County				
Less Than $6,000	662	162	$ 4,766	0.4%
$ 6,000 - 12,000	644	534	49,671	4.6
$12,000 - 18,000	437	420	87,135	8.1
$18,000 - 30,000	637	631	257,777	24.1
$30,000 and Over	517	515	670,796	62.8
County Total	**2,897**	**2,262**	**$1,070,144**	**100.0%**
Webster County				
Less Than $6,000	453	107	$ 2,282	0.4%
$ 6,000 - 12,000	417	326	29,167	5.5
$12,000 - 18,000	311	301	60,654	11.5
$18,000 - 30,000	366	364	151,960	28.7
$30,000 and Over	221	220	284,675	53.9
County Total	**1,768**	**1,318**	**$528,739**	**100.0%**
Wheeler County				
Less Than $6,000	99	20	$ 402	0.5%
$ 6,000 - 12,000	63	51	4,079	5.4
$12,000 - 18,000	58	54	12,028	16.0
$18,000 - 30,000	49	49	20,472	27.2
$30,000 and Over	26	26	38,218	50.9
County Total	**295**	**200**	**$75,199**	**100.0%**
York County				
Less Than $6,000	1,189	384	$ 10,273	0.4%
$ 6,000 - 12,000	1,036	872	82,241	3.0
$12,000 - 18,000	936	900	192,290	7.0
$18,000 - 30,000	1,468	1,459	626,899	22.7
$30,000 and Over	1,238	1,236	1,851,283	66.9
County Total	**5,867**	**4,851**	**$2,762,986**	**100.0%**
Unallocated				
Less Than $6,000	7,758	3,085	$ 358,531	1.5%
$ 6,000 - 12,000	11,124	10,044	827,668	3.6
$12,000 - 18,000	10,486	10,094	1,721,938	7.4
$18,000 - 30,000	15,136	14,642	4,199,906	18.1
$30,000 and Over	21,105	19,880	16,124,595	69.4
County Total	**65,609**	**57,745**	**$23,232,638**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State				
Less Than $6,000	136,423	44,154	$ 1,842,288	0.5%
$ 6,000 - 12,000	127,134	109,759	10,732,960	3.1
$12,000 - 18,000	105,575	101,993	22,428,298	6.4
$18,000 - 30,000	150,598	148,925	64,161,989	18.4
$30,000 and Over	166,834	165,120	248,966,152	71.6
County Total	**686,564**	**569,951**	**$348,131,688**	**100.0%**

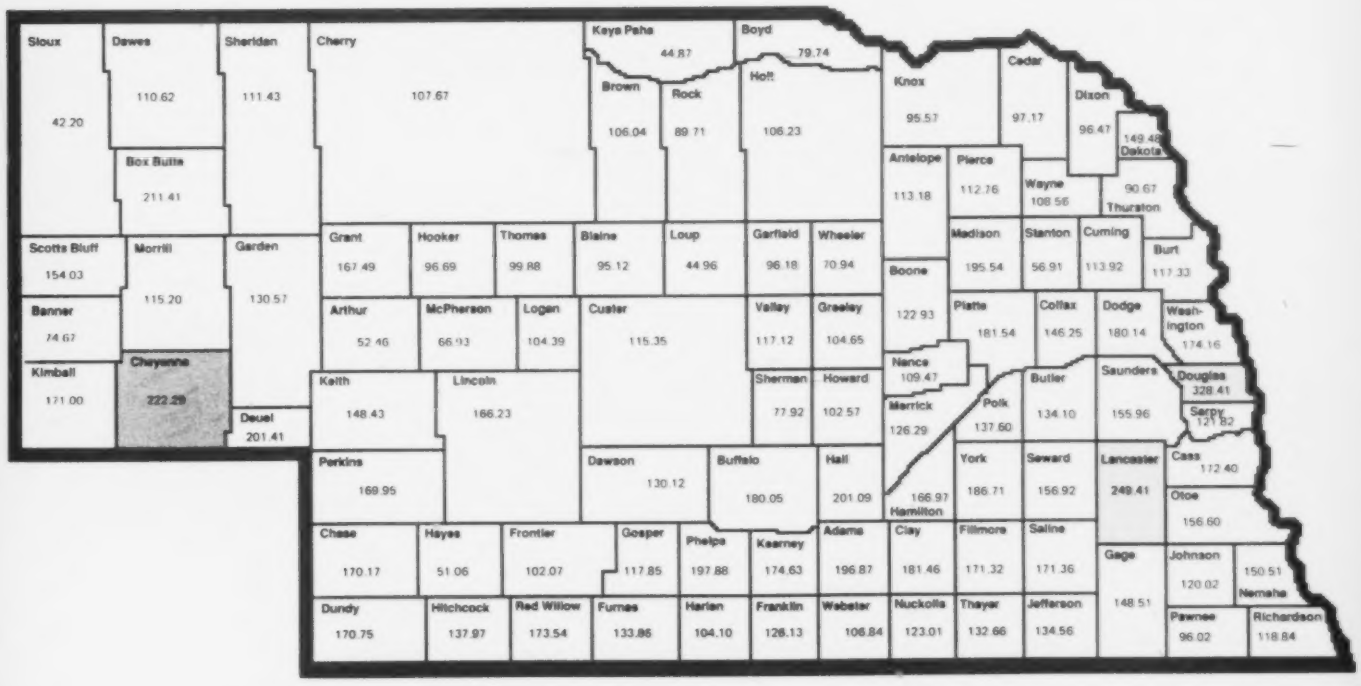
Table 4

AVERAGE INDIVIDUAL TAX LIABILITY PER RETURN FOR 1986



County Average: $507.06
Counties above average are noted by shaded area on the map.

PER CAPITA AVERAGE INDIVIDUAL INCOME TAX LIABILITY FOR 1986



County Average: $221.77
Population data used are from official "1980 Bureau of the Census Report"
Counties above average are noted by the shaded area on the map.

Table 5

ANALYSIS OF 1986 NEBRASKA INDIVIDUAL INCOME TAX LIABILITY

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Number of Returns with No Tax Liability	Percent of Returns with No Tax Liability	Calculated Liability	
					Amount	Percent of Total
Less Than $1*	15,167	639	14,528	95.8%	$ 597,046.77	0.2%
$ 1 - 6,000	121,256	43,515	77,741	64.1	1,245,241.15	0.4
$ 6,001 - 8,000	44,101	34,275	9,826	22.3	2,105,462.02	0.6
$ 8,001 - 10,000	42,849	37,882	4,967	11.6	3,544,637.91	1.0
$ 10,001 - 12,000	40,184	37,602	2,582	6.4	5,082,860.49	1.5
$ 12,001 - 14,000	37,627	35,967	1,660	4.4	6,329,028.54	1.8
$ 14,001 - 16,000	35,294	34,140	1,154	3.3	7,520,054.96	2.2
$ 16,001 - 18,000	32,654	31,886	768	2.4	8,579,214.51	2.5
$ 18,001 - 20,000	30,160	29,610	550	1.8	9,320,869.13	2.7
$ 20,001 - 25,000	65,207	64,489	718	1.1	25,615,875.90	7.4
$ 25,001 - 30,000	55,231	54,826	405	0.7	29,225,243.96	8.4
$ 30,001 - 35,000	44,232	43,926	306	0.7	29,985,159.50	8.6
$ 35,001 - 40,000	33,858	33,628	230	0.7	28,208,377.60	8.1
$ 40,001 - 45,000	24,834	24,637	197	0.8	24,907,737.35	7.1
$ 45,001 - 50,000	17,392	17,279	113	0.6	20,830,838.34	6.0
$ 50,001 - 75,000	31,708	31,368	340	1.1	52,614,768.87	15.1
$ 75,001 - 100,000	7,104	6,958	146	2.1	19,983,780.02	5.7
$100,001 - 250,000	6,214	5,973	241	3.9	34,662,070.21	9.9
$250,001 - 500,000	968	900	68	7.0	13,568,380.38	3.9
More Than $500,000	524	451	73	13.9	24,205,040.08	6.9
Total All Classes	**686,564**	**569,951**	**116,613**	**17.0%**	**$348,131,687.69**	**100.0%**

*This amount includes the 13,622 returns with zero or negative federal adjusted gross income and the 1,545 returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax or Nebraska income tax.

Table 6

ANALYSIS OF 1986 MOTOR FUEL TAX CREDIT

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit	Amount of Credit Claimed	Percent of Total
Less Than $1	15,167	3,896	$1,136,528	22.2%
$ 1 - 6,000	121,256	2,771	546,621	10.7
$ 6,001 - 8,000	44,101	1,222	234,397	4.6
$ 8,001 - 10,000	42,849	1,162	209,753	4.1
$10,001 - 12,000	40,184	1,203	240,649	4.7
$12,001 - 14,000	37,627	1,113	216,034	4.2
$14,001 - 16,000	35,294	1,093	213,726	4.2
$16,001 - 18,000	32,654	1,053	212,553	4.2
$18,001 - 20,000	30,160	1,081	218,403	4.3
$20,001 - 25,000	65,207	2,259	453,033	8.9
$25,001 - 30,000	55,231	1,754	362,003	7.1
$30,001 - 35,000	44,232	1,250	251,017	4.9
$35,001 - 40,000	33,858	952	214,877	4.2
$40,001 - 45,000	24,834	652	147,224	2.9
$45,001 - 50,000	17,392	529	115,231	2.2
$50,001 - 75,000	31,708	907	207,856	4.1
$75,001 - 100,000	7,104	241	68,132	1.3
More Than $100,000	7,706	157	59,825	1.2
Total	**686,564**	**23,295**	**$5,107,862**	**100.0%**

Table 7

ANALYSIS OF 1986 CREDIT FOR TAX PAID TO ANOTHER STATE

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit	Amount of Credit Claimed	Percent of Total
Less Than $1	15,167	2	$ 48	0.0%
$ 1 - 6,000	121,256	563	12,498	0.2
$ 6,001 - 8,000	44,101	609	20,999	0.4
$ 8,001 - 10,000	42,849	632	35,915	0.7
$10,001 - 12,000	40,184	710	54,256	1.0
$12,001 - 14,000	37,627	727	68,329	1.3
$14,001 - 16,000	35,294	738	78,982	1.5
$16,001 - 18,000	32,654	742	100,049	1.9
$18,001 - 20,000	30,160	760	128,285	2.4
$20,001 - 25,000	65,207	1,857	348,874	6.5
$25,001 - 30,000	55,231	1,766	426,852	7.9
$30,001 - 35,000	44,232	1,444	425,678	7.9
$35,001 - 40,000	33,858	1,205	412,124	7.7
$40,001 - 45,000	24,834	914	379,866	7.1
$45,001 - 50,000	17,392	668	292,316	5.4
$50,001 - 75,000	31,708	1,346	764,915	14.2
$75,001 - 100,000	7,104	410	368,624	6.9
More Than $100,000	7,706	610	1,451,602	27.0
Total	**686,564**	**15,703**	**$5,370,212**	**100.0%**

Table 8

ANALYSIS OF 1986 ELDERLY TAX CREDITS

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit	Amount of Credit Claimed	Percent of Total
Less Than $1	15,167	3	$ 170	0.1%
$ 1 - 6,000	121,256	621	8,211	6.0
$ 6,001 - 8,000	44,101	910	34,175	25.2
$ 8,001 - 10,000	42,849	660	35,296	26.0
$10,001 - 12,000	40,184	360	23,083	17.0
$12,001 - 14,000	37,627	169	16,682	12.3
$14,001 - 16,000	35,294	112	10,307	7.6
$16,001 - 18,000	32,654	55	4,167	3.1
$18,001 - 20,000	30,160	32	1,980	1.5
$20,001 - 25,000	65,207	17	1,569	1.1
$25,001 - 30,000	55,231	0	0	0.0
$30,001 - 35,000	44,232	0	0	0.0
$35,001 - 40,000	33,858	0	0	0.0
$40,001 - 45,000	24,834	0	0	0.0
$45,001 - 50,000	17,392	0	0	0.0
$50,001 - 75,000	31,708	2	20	0.0
$75,001 - 100,000	7,104	1	97	0.1
More Than $100,000	7,706	0	0	0.0
Total	**686,564**	**2,942**	**$135,757**	**100.0%**

Table 9

ANALYSIS OF 1986 ENERGY SOURCE TAX CREDITS

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit	Amount of Credit Claimed	Percent of Total
Less Than $1	15,167	0	$ 0	0.0%
$ 1 - 6,000	121,256	3	179	0.1
$ 6,001 - 8,000	44,101	7	251	0.1
$ 8,001 - 10,000	42,849	11	684	0.3
$10,001 - 12,000	40,184	24	1,846	0.8
$12,001 - 14,000	37,627	29	3,220	1.4
$14,001 - 16,000	35,294	31	4,774	2.0
$16,001 - 18,000	32,654	44	7,545	3.2
$18,001 - 20,000	30,160	39	8,833	3.7
$20,001 - 25,000	65,207	136	34,781	14.7
$25,001 - 30,000	55,231	131	43,862	18.6
$30,001 - 35,000	44,232	121	46,623	19.7
$35,001 - 40,000	33,858	88	34,502	14.6
$40,001 - 45,000	24,834	55	21,745	9.2
$45,001 - 50,000	17,392	27	9,286	3.9
$50,001 - 75,000	31,708	33	16,844	7.1
$75,001 - 100,000	7,104	2	394	0.2
More Than $100,000	7,706	1	954	0.4
Total	**686,564**	**782**	**$236,323**	**100.0%**

Table 10

GENERAL FUND INDIVIDUAL INCOME TAX CASH RECEIPTS

Month	Calendar Year 1987	Calendar Year 1986	Net Change	Percent Change
January	$ 42,042,357	$ 41,654,346	$ 388,011	0.9%
February	38,198,066	37,719,397	478,669	1.3
March	32,765,501	30,321,069	2,444,432	8.1
April	72,319,195	71,255,934	1,063,261	1.5
May	30,722,304	27,865,293	2,857,011	10.3
June	36,002,039	35,149,171	852,868	2.4
July	27,000,881	23,929,107	3,071,774	12.8
August	35,001,605	30,899,768	4,101,837	13.3
September	36,944,085	35,836,539	1,107,546	3.1
October	25,619,116	24,397,071	1,222,045	5.0
November	32,786,212	28,804,148	3,982,064	13.8
December	36,055,047	37,098,544	(1,043,497)	(2.8)
Total	**$445,456,408**	**$424,930,387**	**$20,526,021**	**4.8%**

Table 11

1987 WITHHOLDING TAX CASH REVENUE

Month	Calendar Year 1987	Calendar Year 1986	Net Change	Percent Change	Percent Change Adjusted
January	$ 21,480,876	$ 22,155,115	$ (674,239)	(3.0)%	(3.0)%
February	19,417,607	19,577,889	(160,282)	(0.8)	(0.8)
March	28,703,829	27,320,015	1,383,814	5.1	(4.9)
April	21,703,536	20,205,589	1,497,947	7.4	(2.8)
May	21,997,023	21,207,965	789,058	3.7	(6.2)
June	31,707,026	29,552,227	2,154,799	7.3	(2.9)
July	24,309,778	21,989,942	2,319,836	10.5	0.0
August	21,971,627	21,639,331	332,296	1.5	(8.1)
September	32,038,834	28,937,076	3,101,758	10.7	0.2
October	23,792,379	21,857,346	1,935,033	8.9	(1.5)
November	22,415,631	20,185,817	2,229,814	11.0	0.5
December	38,597,734	33,121,736	5,475,998	16.5	5.4
Total	**$308,135,880**	**$287,750,048**	**$20,385,832**	**7.1%**	**(1.8)%**

Table 12

GENERAL FUND CORPORATE INCOME TAX CASH RECEIPTS

Month	Calendar Year 1987	Calendar Year 1986	Net Change	Percent Change
January	$ 4,707,093	$ 3,498,251	$ 1,208,842	34.6%
February	3,170,242	2,895,543	274,699	9.5
March	13,957,977	12,491,197	1,466,780	11.7
April	11,079,113	11,078,720	393	0.0
May	3,750,484	3,413,527	336,957	9.9
June	13,603,486	12,282,415	1,321,071	10.8
July	3,001,996	2,651,982	350,014	13.2
August	3,550,542	2,196,499	1,354,043	61.6
September	15,783,619	13,295,019	2,488,600	18.7
October	3,401,790	3,160,278	241,512	7.6
November	2,243,851	3,288,262	(1,044,411)	(31.8)
December	12,240,710	14,527,457	(2,286,747)	(15.7)
Total	**$90,490,903**	**$84,779,150**	**$5,711,753**	**6.7%**

Table 13

ANALYSIS OF CORPORATE INCOME TAX RETURNS FOR 1986

Nebraska Taxable Income Classification	Number of Corporations	Percent of Total Corporations	Nebraska Taxable Income	Calculated Tax at 4.75 & 6.65%	Percent of Total Liability
Less than zero	9,044	30.9%	$ - -	$ - -	-- %
$ 0 - 5,000	11,924	40.7	5,151,598	244,701	0.3
$ 5,001 - 10,000	1,315	4.5	9,655,965	458,658	0.6
$ 10,001 - 15,000	931	3.2	11,630,389	552,443	0.8
$ 15,001 - 20,000	725	2.5	12,594,851	598,255	0.8
$ 20,001 - 25,000	635	2.2	14,223,191	675,602	0.9
$ 25,001 - 30,000	503	1.7	13,811,968	656,068	0.9
$ 30,001 - 35,000	434	1.5	14,079,313	668,767	0.9
$ 35,001 - 40,000	362	1.2	13,512,120	641,826	0.9
$ 40,001 - 45,000	306	1.0	13,019,026	618,404	0.8
$ 45,001 - 50,000	367	1.3	17,485,537	830,563	1.1
$ 50,001 - 60,000	513	1.8	27,952,999	1,371,525	1.9
$ 60,001 - 70,000	312	1.1	20,180,867	1,045,628	1.4
$ 70,001 - 80,000	275	0.9	20,456,451	1,099,104	1.5
$ 80,001 - 90,000	197	0.7	16,762,312	927,544	1.3
$ 90,001 - 100,000	135	0.5	12,815,992	724,014	1.0
$ 100,001 - 150,000	416	1.4	50,377,390	2,954,896	4.0
$ 150,001 - 200,000	190	0.6	32,965,202	2,011,686	2.7
$ 200,001 - 250,000	113	0.4	25,086,274	1,560,887	2.1
$ 250,001 - 300,000	93	0.3	25,439,345	1,603,366	2.2
$ 300,001 - 350,000	84	0.3	27,069,149	1,720,298	2.3
$ 350,001 - 400,000	51	0.2	19,262,415	1,232,501	1.7
$ 400,001 - 450,000	42	0.1	17,858,672	1,147,702	1.6
$ 450,001 - 500,000	34	0.1	16,026,764	1,033,480	1.4
$ 500,001 - 750,000	90	0.3	54,323,542	3,527,016	4.8
$ 750,001 - 1,000,000	44	0.2	36,932,967	2,414,242	3.3
$1,000,001 - 2,000,000	65	0.2	90,421,340	5,951,269	8.1
$2,000,001 - 3,000,000	26	0.1	61,779,000	4,083,604	5.6
$3,000,001 - 4,000,000	19	0.1	64,874,665	4,296,115	5.9
$4,000,001 - 5,000,000	11	0.0	50,788,498	3,366,985	4.6
Greater than $5,000,000	31	0.1	382,239,883	25,389,502	34.6
Total	**29,287**	**100.0%**	**$1,178,777,685***	**$73,406,651**	**100.0%**

*Does not include deficit

Table 14

ANALYSIS OF FINANCIAL INSTITUTION TAX RETURNS FOR 1986

Information	Banks	Savings & Loans	Credit Unions	Others*	Total
Number of returns	409	24	48	15	496
Preceding year-end deposits	$129,598,956	$57,958,038	$2,215,320	$3,604,780	$193,377,094
First quarter ending deposits	128,652,383	58,357,378	2,317,390	3,555,593	192,882,744
Second quarter ending deposits	129,699,008	59,423,928	2,493,633	3,519,504	195,136,073
Third quarter ending deposits	129,816,989	59,886,019	2,599,123	2,781,564	195,083,695
Fourth quarter ending deposits	137,509,099	72,374,809	2,689,359	2,581,211	215,154,478
Total deposits	655,276,435	308,000,172	12,314,825	16,042,652	991,634,084
Average deposits	131,234,414	61,600,034	2,463,029	3,552,702	198,850,179
Financial institution tax	5,249,382	2,464,001	98,519	142,108	7,954,010
Net Nebraska income	83,746,577	(2,233,432)	5,589,747	(10,869,001)	76,233,891
Limitation amount	4,430,814	1,555,017	182,258	32,805	6,200,894
Net Nebraska tax	3,116,015	1,271,028	71,154	13,408	4,471,605

*Includes the six returns which did not indicate type of financial institution.

SALES TAX

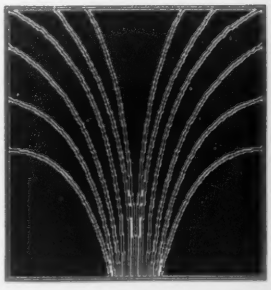
The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to goods purchased outside Nebraska for use within the state and is levied upon the same base and at the same rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state and do not have sufficient contact with Nebraska to require them to be licensed for sales tax. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

From 1970 through 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with tax year 1984, the Legislature sets the sales tax rate. The sales and income tax rates are based on the amount of revenue needed to meet state expenditures. On January 1, 1987, the sales tax rate was raised to its current rate of four percent.

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or foods sold through vending machines. Previously a food sales tax credit was allowed on the individual income tax return as an alternative to exempting food items from the sales tax.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which is collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax may be imposed at the rate of 1/2, 1, or 1 1/2 percent and the rate must be approved by city voters.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar quarter. On October 1, 1988, 25 cities are imposing a local option sales and use tax.



STATISTICAL DATA

Table 1 contains the net taxable sales and sales tax statistics separated by municipalities within each county. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual establishment. The statistics are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The sales tax statistics reported for each municipality include transactions or business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where the retailer is located, irrespective of the residence of the purchasing party.

Tables 2 contains the sales tax and retail sales statistics for motor vehicles. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where purchased, reflects the statistics for sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

Table 3 contains the 1987 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code for the state, with a comparison to the 1986 net taxable sales.

Table 4 contains the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail Trade; Banking, Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipality for the indicated tax year after deducting refunds and the statutory administrative fee.

Table 6 contains a comparison of calendar years 1987 and 1986 General Fund sales tax cash revenues. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 contains a comparison of the calendar years 1987 and 1986 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specific processing month.

TOTAL NET TAXABLE SALES AND STATE SALES TAX

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	$ 159,393	$ 6,375.72
Hastings	159,191,352	6,369,640.09
Holstein	462,765	18,935.60
Juniata	1,938,558	77,610.32
Kenesaw	1,103,845	44,153.78
Prosser	1,949,340	77,973.60
Roseland	751,680	30,067.20
County Total	**$165,556,933**	**$6,624,756.31**
Antelope		
Brunswick	$ 906,403	$ 36,256.12
Clearwater	1,143,149	45,725.96
Elgin	3,802,676	152,107.04
Neligh	14,056,514	562,256.96
Oakdale	242,815	9,712.60
Orchard	1,630,306	65,212.24
Royal	217,882	8,715.28
County Total	**$21,999,745**	**$879,986.20**
Arthur		
Arthur	$498,061	$19,922.44
County Total	**$498,061**	**$19,922.44**
Banner		
Harrisburg	$103,051	$4,122.04
County Total	**$103,051**	**$4,122.04**
Blaine		
Dunning	$593,684	$23,747.36
Other	372,297	14,891.88
County Total	**$965,981**	**$38,639.24**
Boone		
Albion	$19,079,547	$763,181.79
Cedar Rapids	1,029,131	41,165.24
Petersburg	1,179,680	47,187.20
St. Edwards	3,062,455	122,498.10
Other	386,772	15,470.88
County Total	**$24,737,585**	**$989,503.21**
Box Butte		
Alliance	$55,591,397	$2,221,616.81
Hemingford	2,731,630	109,263.95
County Total	**$58,323,027**	**$2,330,880.76**
Boyd		
Butte	$1,541,888	$ 61,675.52
Lynch	1,254,232	50,169.28
Naper	530,552	21,222.08
Spencer	2,363,149	93,263.96
Other	227,332	9,093.28
County Total	**$5,917,153**	**$235,424.12**
Brown		
Ainsworth	$15,501,253	$620,050.09
Other	813,620	32,544.80
County Total	**$16,314,873**	**$652,594.89**
Buffalo		
Amherst	$ 355,299	$ 14,211.96
Elm Creek	4,503,834	180,153.36
Gibbon	5,851,433	234,057.35
Kearney	184,307,107	7,377,063.46
Pleasanton	1,484,541	59,381.64
Ravenna	7,244,848	288,984.91
Riverdale	398,456	15,938.24
Shelton	8,204,883	328,195.29
Other	1,013,129	40,525.16
County Total	**$213,363,530**	**$8,538,511.37**
Burt		
Craig	$ 320,443	$ 12,817.72
Decatur	1,495,157	59,806.28
Lyons	4,447,077	177,883.08
Oakland	7,140,166	285,606.50
Tekamah	12,183,428	487,337.03
County Total	**$25,586,271**	**$1,023,450.61**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	$ 1,381,001	$ 55,240.04
Brainard	1,410,309	56,412.36
David City	15,630,860	625,234.17
Dwight	571,127	22,845.08
Rising City	995,183	39,895.32
Ulysses	486,720	19,468.84
Other	588,635	23,545.40
County Total	**$21,063,835**	**$842,641.21**
Cass		
Avoca	$ 356,817	$ 14,272.64
Eagle	1,819,933	72,797.36
Elmwood	1,672,427	66,972.05
Greenwood	2,750,727	110,029.14
Louisville	4,682,930	185,888.18
Murdock	458,145	18,325.77
Murray	2,042,188	81,687.51
Nehawka	933,274	37,330.96
Plattsmouth	19,666,175	787,017.95
Union	557,628	22,665.88
Weeping Water	7,718,739	308,749.60
Other	545,651	22,817.70
County Total	**$43,204,634**	**$1,728,554.74**
Cedar		
Belden	$ 306,141	$ 12,245.64
Coleridge	1,789,033	71,561.32
Fordyce	633,699	25,347.96
Hartington	15,472,976	618,702.07
Laurel	5,038,416	201,679.64
Randolph	4,521,583	180,863.32
Wynot	748,080	29,923.22
Other	551,068	22,042.72
County Total	**$29,060,996**	**$1,162,365.89**
Chase		
Champion	$ 200,256	$ 8,010.24
Imperial	15,830,300	635,239.47
Wauneta	3,841,278	153,651.10
Other	303,325	12,132.95
County Total	**$20,175,159**	**$809,033.76**
Cherry		
Cody	$ 561,304	$ 22,452.16
Crookston	117,141	4,685.64
Kilgore	238,185	9,527.40
Merriman	601,948	24,077.92
Valentine	25,539,501	1,022,574.88
Other	186,925	7,477.00
County Total	**$27,245,004**	**$1,090,795.00**
Cheyenne		
Dalton	$ 1,103,495	$ 44,139.80
Lodgepole	681,999	27,279.96
Potter	1,378,997	55,159.89
Sidney	40,776,356	1,620,072.48
Other	373,498	14,939.92
County Total	**$44,314,345**	**$1,761,592.05**
Clay		
Clay Center	$ 2,937,707	$117,508.31
Deweese	256,554	10,262.16
Edgar	2,651,815	106,072.74
Fairfield	3,090,208	123,608.27
Glenvil	384,256	15,370.32
Harvard	1,692,807	67,712.26
Sutton	11,769,242	470,769.73
Trumbull	1,324,949	52,997.96
Other	245,068	9,802.72
County Total	**$24,352,606**	**$974,104.47**
Colfax		
Clarkson	$ 6,105,327	$ 244,373.91
Howells	2,981,488	119,259.52
Leigh	1,757,879	70,417.99
Schuyler	17,833,392	713,314.64
Other	299,364	11,974.56
County Total	**$28,977,450**	**$1,159,340.62**

Continued -- Table 1

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	$ 2,596,391	$ 104,461.65
Beemer	3,736,359	149,454.36
West Point	26,402,603	1,056,104.02
Wisner	5,705,333	228,213.32
County Total	**$38,440,686**	**$1,538,233.35**
Custer		
Anselmo	$ 307,213	$ 12,288.53
Ansley	995,114	39,804.56
Arnold	3,353,351	134,134.04
Broken Bow	32,965,969	1,318,638.90
Callaway	1,513,300	60,532.00
Mason City	327,705	13,108.20
Merna	1,805,682	72,227.26
Oconto	433,727	17,349.08
Sargent	2,469,344	98,773.75
Other	369,873	14,794.92
County Total	**$44,541,278**	**$1,781,651.24**
Dakota		
Dakota City	$ 2,573,258	$ 102,930.32
Emerson	3,120,480	124,819.19
Homer	782,834	31,313.36
Hubbard	344,430	13,777.20
Jackson	1,868,688	74,747.53
South Sioux City	44,252,541	1,770,460.01
County Total	**$52,942,231**	**$2,118,047.61**
Dawes		
Chadron	$31,833,025	$1,273,959.05
Crawford	4,180,675	167,227.03
Other	41,332	1,653.28
County Total	**$36,055,032**	**$1,442,839.36**
Dawson		
Cozad	$ 23,448,698	$ 938,795.53
Farnam	419,743	16,789.72
Gothenburg	19,430,758	777,989.84
Lexington	57,302,827	2,290,949.17
Overton	1,420,323	56,863.08
Sumner	744,112	29,760.48
Other	319,381	12,775.24
County Total	**$103,085,842**	**$4,123,923.06**
Deuel		
Big Springs	$3,709,305	$148,372.20
Chappell	3,817,558	152,702.32
County Total	**$7,526,863**	**$301,074.52**
Dixon		
Allen	$ 685,610	$ 27,424.40
Newcastle	623,035	24,921.38
Ponca	4,220,095	168,803.70
Wakefield	4,030,470	161,218.78
Other	602,566	24,102.64
County Total	**$10,161,776**	**$406,470.90**
Dodge		
Dodge	$ 3,071,526	$ 122,861.04
Fremont	165,515,116	6,617,110.20
Hooper	2,544,258	101,343.79
Nickerson	324,537	12,995.06
North Bend	5,884,417	235,294.57
Scribner	5,223,804	209,292.92
Snyder	1,274,216	50,968.64
Uehling	463,988	18,559.47
Other	581,009	23,554.36
County Total	**$184,882,871**	**$7,391,980.05**
Douglas		
Bennington	$ 3,540,033	$ 141,601.32
Elkhorn	8,674,282	349,221.35
Irvington	3,561,311	142,502.45
Millard	9,633,214	385,727.52
Omaha	3,125,098,916	125,050,542.78
Ralston	21,480,572	859,008.99
Valley	9,174,613	377,502.25
Waterloo	5,417,472	219,255.85
Other	636,849	25,473.96
County Total	**$3,187,217,262**	**$127,550,836.47**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	$7,549,401	$301,847.66
Haigler	159,114	6,364.56
Other	171,966	6,878.63
County Total	**$7,880,481**	**$315,090.85**
Fillmore		
Exeter	$ 2,206,108	$ 88,244.31
Fairmont	1,715,768	68,630.83
Geneva	21,083,266	843,405.63
Grafton	387,377	15,495.08
Milligan	1,016,877	40,675.01
Ohiowa	140,079	6,191.16
Shickley	2,122,216	84,888.66
Strang	194,251	7,793.06
County Total	**$28,865,942**	**$1,155,323.74**
Franklin		
Bloomington	$ 200,312	$ 8,012.48
Campbell	766,738	30,669.52
Franklin	6,253,417	250,077.97
Hildreth	1,197,814	47,912.56
Naponee	169,876	6,795.04
Riverton	119,794	4,791.76
Upland	398,670	15,946.80
County Total	**$9,106,621**	**$364,206.13**
Frontier		
Curtis	$3,478,650	$139,111.62
Eustis	1,942,814	77,712.55
Maywood	672,452	27,068.02
Other	97,930	3,917.18
County Total	**$6,191,846**	**$247,809.37**
Furnas		
Arapahoe	$ 6,780,364	$271,214.56
Beaver City	1,833,449	73,337.96
Cambridge	5,334,111	213,364.44
Holbrook	493,669	19,746.76
Oxford	4,687,230	187,489.20
Wilsonville	302,916	12,116.64
Other	422,509	16,900.36
County Total	**$19,854,248**	**$794,169.92**
Gage		
Adams	$ 1,276,338	$ 64,711.44
Barneston	216,953	8,678.12
Beatrice	83,194,723	3,337,021.17
Blue Springs	391,060	15,642.39
Clatonia	584,606	23,384.22
Cortland	453,784	18,151.36
Filley	737,139	29,485.56
Odell	1,076,587	43,059.47
Pickrell	1,449,046	57,961.84
Wymore	4,646,236	185,812.16
Other	292,094	11,683.80
County Total	**$94,318,566**	**$3,795,591.53**
Garden		
Lewellen	$1,273,419	$ 50,936.76
Lisco	146,309	5,852.36
Oshkosh	5,504,635	220,185.39
County Total	**$6,924,363**	**$276,974.51**
Garfield		
Burwell	$8,830,410	$353,216.39
County Total	**$8,830,410**	**$353,216.39**
Gosper		
Elwood	$4,859,878	$196,184.84
Smithfield	210,735	8,429.40
County Total	**$5,070,613**	**$204,614.24**
Grant		
Ashby	$ 453,808	$18,152.32
Hyannis	1,188,971	47,558.84
Whitman	511,128	20,445.12
County Total	**$2,153,907**	**$86,156.28**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	$1,143,549	$ 45,741.96
Scotia	946,427	37,857.14
Spalding	4,214,836	168,593.44
Wolbach	1,167,327	46,693.08
County Total	**$7,472,139**	**$298,885.62**
Hall		
Alda	$ 2,655,740	$ 121,439.60
Cairo	1,584,417	63,331.75
Doniphan	3,100,979	124,039.17
Grand Island	340,898,175	13,638,295.68
Wood River	4,072,137	162,885.48
County Total	**$352,311,448**	**$14,109,991.68**
Hamilton		
Aurora	$22,778,036	$ 911,109.18
Giltner	1,820,798	72,831.92
Hampton	2,404,955	96,198.20
Hordville	226,515	9,060.60
Marquette	195,723	7,828.92
Phillips	605,496	24,219.84
County Total	**$28,031,523**	**$1,121,248.66**
Harlan		
Alma	$ 8,096,945	$323,874.36
Orleans	974,948	38,997.96
Republican City	1,323,827	52,953.08
Stamford	588,590	23,543.67
Other	401,123	16,044.92
County Total	**$11,385,433**	**$455,413.99**
Hayes County	**$610,890**	**$24,435.60**
Hitchcock		
Culbertson	$1,189,463	$ 47,578.52
Palisade	2,265,720	90,611.91
Stratton	1,971,588	78,863.52
Trenton	1,635,136	65,405.44
County Total	**$7,061,907**	**$282,459.39**
Holt		
Atkinson	$ 7,651,148	$ 306,195.76
Chambers	997,895	40,121.80
Emmet	204,682	8,187.28
Ewing	2,084,512	83,380.48
O'Neill	41,473,707	1,660,363.18
Page	453,471	18,592.84
Stuart	2,127,351	85,244.04
Other	142,443	5,697.72
County Total	**$55,135,209**	**$2,207,783.10**
Hooker		
Mullen	$2,241,583	$89,663.32
County Total	**$2,241,583**	**$89,663.32**
Howard		
Boelus	$ 479,691	$ 19,187.64
Dannebrog	1,025,882	41,035.28
Elba	513,055	20,522.20
Farwell	831,069	33,242.76
St. Paul	12,473,219	498,928.78
Other	362,808	14,512.32
County Total	**$15,685,724**	**$627,428.98**
Jefferson		
Daykin	$ 955,494	$ 38,219.77
Diller	794,167	31,766.68
Endicott	871,938	34,877.44
Fairbury	30,973,054	1,241,115.63
Jansen	2,104,020	84,160.80
Plymouth	3,647,930	145,917.19
Reynolds	246,614	9,864.56
Other	371,495	14,859.80
County Total	**$39,964,712**	**$1,600,781.87**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	$ 1,112,445	$ 44,497.80
Elk Creek	777,304	31,092.16
Sterling	1,281,069	51,242.76
Tecumseh	9,665,183	386,622.63
Other	100,794	4,031.76
County Total	**$12,936,795**	**$517,487.11**
Kearney		
Axtell	$ 1,009,025	$ 40,360.94
Minden	17,459,235	698,430.96
Wilcox	1,250,513	50,020.52
Other	270,920	10,836.80
County Total	**$19,989,693**	**$799,649.22**
Keith		
Brule	$ 848,735	$ 33,981.48
Lemoyne	710,895	28,435.80
Ogallala	56,601,850	2,265,291.53
Paxton	2,100,484	84,236.36
Other	575,005	23,000.20
County Total	**$60,836,969**	**$2,434,945.37**
Keya Paha		
Springview	$1,317,175	$52,687.00
Other	88,184	3,527.36
County Total	**$1,405,359**	**$56,214.36**
Kimball		
Kimball	$20,001,759	$793,719.92
Other	287,527	11,501.08
County Total	**$20,289,286**	**$805,221.00**
Knox		
Bloomfield	$ 7,739,014	$ 309,558.59
Creighton	10,371,874	414,874.98
Crofton	6,410,469	256,418.76
Niobrara	1,536,812	61,472.48
Verdigre	2,475,277	99,011.08
Wausa	2,077,527	83,075.37
Winnetoon	179,473	7,178.92
Other	307,867	12,314.68
County Total	**$31,098,313**	**$1,243,904.86**
Lancaster		
Bennet	$ 1,430,021	$ 57,200.90
Davey	255,024	10,200.96
Denton	623,340	24,933.60
Firth	1,014,620	40,584.80
Hallam	126,430	5,505.17
Hickman	1,684,710	67,388.40
Lincoln	1,239,959,755	49,696,478.38
Malcolm	627,244	25,089.79
Martell	412,043	16,481.72
Panama	1,019,228	40,769.12
Raymond	511,158	20,446.32
Roca	1,105,248	44,209.92
Waverly	6,389,365	254,502.01
Other	1,427,500	57,100.00
County Total	**$1,256,585,686**	**$50,360,891.09**
Lincoln		
Brady	$ 1,027,805	$ 41,112.20
Hershey	2,389,946	95,597.79
Maxwell	349,389	13,975.56
North Platte	158,557,182	6,348,423.68
Sutherland	2,596,817	103,872.68
Wallace	1,063,464	42,538.56
Other	52,706	2,108.24
County Total	**$166,037,309**	**$6,647,628.71**
Logan County	**$1,030,212**	**$41,208.48**
Loup County	**$505,608**	**$20,224.32**

Continued -- Table 1

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek	$ 5,800,210	$ 232,008.40
Madison	9,002,414	360,524.58
Meadow Grove	611,269	24,450.76
Newman Grove	4,607,901	183,227.97
Norfolk	186,302,094	7,447,883.06
Tilden	4,720,395	188,815.67
County Total	**$211,044,283**	**$8,436,910.44**
McPherson County	**$213,237**	**$8,529.48**
Merrick		
Central City	$16,892,118	$675,684.73
Clarks	2,060,710	82,428.40
Palmer	1,439,661	57,586.44
Silver Creek	1,777,360	71,114.40
Other	990,718	39,628.72
County Total	**$23,161,067**	**$926,442.69**
Morrill		
Bayard	$ 4,145,663	$165,826.60
Bridgeport	14,076,136	563,045.48
Broadwater	358,056	14,322.22
County Total	**$18,579,855**	**$743,194.30**
Nance		
Belgrade	$ 244,280	$ 9,771.20
Fullerton	7,407,051	296,281.97
Genoa	2,859,890	114,395.35
County Total	**$10,511,221**	**$420,448.52**
Nemaha		
Auburn	$22,953,023	$ 918,120.93
Brownville	533,623	21,344.92
Johnson	1,265,000	50,785.03
Peru	1,048,130	41,925.22
Other	158,880	6,355.20
County Total	**$25,958,656**	**$1,038,531.30**
Nuckolls		
Hardy	$ 544,977	$ 21,799.08
Lawrence	1,170,326	46,813.04
Nelson	3,002,871	120,114.84
Ruskin	974,556	38,982.24
Superior	17,763,857	710,554.26
Other	184,385	7,375.40
County Total	**$23,640,972**	**$945,538.86**
Otoe		
Burr	$ 421,126	$ 16,845.04
Douglas	641,694	27,585.97
Nebraska City	42,626,878	1,710,190.17
Otoe	280,327	11,213.08
Palmyra	899,036	35,961.40
Syracuse	12,274,686	490,988.14
Talmage	524,598	21,999.25
Unadilla	1,467,482	58,717.80
Other	293,387	11,735.48
County Total	**$59,429,214**	**$2,385,236.33**
Pawnee		
Dubois	$ 478,031	$ 19,121.27
Pawnee City	5,014,223	200,184.97
Steinauer	194,581	7,783.24
Table Rock	1,515,453	60,618.11
Other	373,587	14,943.45
County Total	**$7,575,875**	**$302,651.04**
Perkins		
Grant	$11,459,854	$458,394.16
Madrid	1,106,070	44,242.81
Venango	503,353	20,134.15
Other	621,068	24,842.74
County Total	**$13,690,345**	**$547,613.86**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Phelps		
Bertrand	$ 1,703,978	$ 68,159.12
Holdrege	45,407,637	1,816,310.51
Loomis	1,093,259	43,730.36
Other	679,158	27,166.37
County Total	**$48,884,032**	**$1,955,366.36**
Pierce		
Hadar	$ 336,099	$ 13,443.96
Osmond	4,859,460	195,217.40
Pierce	6,495,791	259,830.47
Plainview	7,668,628	306,745.13
Other	765,964	30,638.56
County Total	**$20,125,942**	**$805,875.52**
Platte		
Columbus	$152,974,257	$6,129,000.00
Creston	877,031	35,081.24
Duncan	353,279	14,131.24
Humphrey	9,123,468	364,938.69
Lindsay	1,633,864	65,354.56
Monroe	598,468	24,411.72
Platte Center	1,513,426	60,537.04
Other	3,317,289	132,691.56
County Total	**$170,391,082**	**$6,826,146.05**
Polk		
Osceola	$ 8,391,486	$335,659.38
Polk	2,066,774	82,671.02
Shelby	2,709,658	108,386.40
Stromsburg	8,023,494	320,939.81
County Total	**$21,191,412**	**$847,656.61**
Red Willow		
Bartley	$ 753,629	$ 30,145.16
Danbury	309,420	12,376.80
Indianola	2,203,764	88,150.56
Lebanon	109,502	4,380.08
McCook	81,184,976	3,288,349.24
County Total	**$84,561,291**	**$3,423,401.84**
Richardson		
Dawson	$ 538,707	$ 21,548.28
Falls City	26,079,124	1,043,806.03
Humboldt	6,484,748	259,651.45
Rulo	852,956	34,118.24
Shubert	315,699	12,627.96
Stella	534,787	21,391.48
Other	389,830	15,619.20
County Total	**$35,195,851**	**$1,408,762.64**
Rock		
Bassett	$5,437,710	$217,904.40
Other	321,285	12,864.91
County Total	**$5,758,995**	**$230,769.31**
Saline		
Crete	$33,496,048	$1,339,995.87
Dewitt	2,977,109	119,004.61
Dorchester	1,180,531	47,221.35
Friend	5,850,773	233,954.54
Swanton	492,089	19,683.56
Tobias	309,567	12,382.68
Western	538,669	21,546.92
Wilbur	4,553,561	182,236.44
County Total	**$49,398,347**	**$1,976,025.97**
Sarpy		
Bellevue	$147,779,883	$5,917,709.55
Gretna	5,738,443	229,604.42
LaVista	28,212,806	1,128,512.24
Papillion	29,503,318	1,186,248.50
Springfield	1,341,032	54,061.28
Other	1,097,463	43,898.52
County Total	**$213,672,945**	**$8,560,034.51**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Saunders		
Ashland	$ 8,077,449	$ 324,396.96
Cedar Bluffs	792,513	31,700.52
Ceresco	8,324,124	332,983.03
Colon	153,849	6,153.95
Ithaca	131,242	5,249.68
Mead	1,895,469	77,005.76
Morse Bluff	333,871	13,354.84
Prague	1,017,429	41,135.16
Valparaiso	2,027,694	81,117.71
Wahoo	18,308,429	741,323.29
Weston	943,267	37,769.68
Yutan	921,693	36,953.72
Other	358,886	14,482.20
County Total	**$43,285,915**	**$1,743,626.50**
Scotts Bluff		
Gering	$ 30,207,009	$1,209,940.32
Lyman	826,784	33,071.32
Minatare	2,272,608	90,904.32
Mitchell	8,711,420	348,456.84
Morrill	2,980,802	119,232.08
Scottsbluff	155,741,782	6,232,346.95
Other	702,666	28,106.64
County Total	**$201,443,071**	**$8,062,058.47**
Seward		
Beaver Crossing	$ 530,929	$ 21,237.20
Cordova	273,454	10,938.12
Garland	638,021	25,520.91
Milford	9,044,072	361,762.94
Pleasant Dale	473,392	18,935.90
Seward	42,320,739	1,696,806.46
Staplehurst	299,072	11,962.92
Utica	2,554,669	102,186.76
Other	763,929	30,557.15
County Total	**$56,898,277**	**$2,279,908.36**
Sheridan		
Gordon	$17,851,093	$ 714,043.77
Hay Springs	3,439,518	137,580.72
Rushville	5,961,451	235,651.01
Whiteclay	2,562,872	102,514.88
Other	181,491	7,259.64
County Total	**$29,996,425**	**$1,197,050.02**
Sherman		
Ashton	$ 660,070	$ 26,402.80
Litchfield	439,691	17,587.64
Loup City	6,723,514	268,940.56
Other	204,255	8,170.20
County Total	**$8,027,530**	**$321,101.20**
Sioux		
Harrison	$1,332,507	$53,300.28
County Total	**$1,332,507**	**$53,300.28**
Stanton		
Pilger	$1,506,024	$ 60,240.88
Stanton	5,289,851	211,303.69
County Total	**$6,795,875**	**$271,544.57**
Thayer		
Alexandria	$ 350,926	$ 14,037.04
Belvidere	408,655	16,346.20
Bruning	2,216,326	88,653.06
Byron	561,211	22,448.51
Carleton	557,962	22,318.48
Chester	1,372,081	54,883.17
Davenport	1,861,591	74,463.64
Deshler	2,330,082	93,203.23
Hebron	15,966,947	639,517.96
Other	378,249	15,129.96
County Total	**$26,004,030**	**$1,041,001.25**

Counties and Municipalities	CALENDAR YEAR 1987	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	$2,295,815	$ 90,827.26
Other	282,598	11,303.92
County Total	**$2,578,413**	**$102,131.18**
Thurston		
Pender	$7,134,273	$285,048.06
Rosalie	414,467	16,578.68
Thurston	229,027	9,161.08
Walthill	1,505,635	60,225.40
Other	71,651	2,866.04
County Total	**$9,355,053**	**$373,879.26**
Valley		
Arcadia	$ 1,687,631	$ 67,505.26
Ord	20,293,216	811,443.79
Other	738,538	29,541.52
County Total	**$22,719,385**	**$908,490.57**
Washington		
Arlington	$ 1,940,162	$ 77,684.48
Blair	47,283,375	2,870,304.89
Ft. Calhoun	1,580,979	63,239.15
Herman	1,098,182	43,927.28
Other	881,117	35,244.68
County Total	**$52,783,815**	**$3,090,400.48**
Wayne		
Hoskins	$ 490,090	$ 19,603.60
Wayne	29,455,291	1,178,211.64
Winside	661,558	26,462.29
Other	500,387	20,015.48
County Total	**$31,107,326**	**$1,244,293.01**
Webster		
Blue Hill	$ 3,502,598	$140,103.92
Guide Rock	883,183	35,327.32
Red Cloud	7,000,337	280,013.49
Other	377,572	15,102.88
County Total	**$11,763,690**	**$470,547.61**
Wheeler		
Bartlett	$542,535	$26,695.40
Ericson	391,575	15,663.00
County Total	**$934,110**	**$42,358.40**
York		
Bradshaw	$ 705,941	$ 28,237.62
Gresham	510,341	20,413.68
Henderson	6,348,925	253,957.41
McCool Junction	968,902	38,756.15
Waco	1,579,128	63,240.20
York	72,679,058	2,907,171.34
Other	363,384	14,535.42
County Total	**$83,155,679**	**$3,326,311.82**
Unallocated and Non-Resident	**$716,250,057**	**$29,004,663.04**
Total	**$9,063,842,655**	**$364,181,796.83**

Table 2

SALES TAX ON MOTOR VEHICLES

County	CALENDAR YEAR 1987 Net Taxable Sales	Sales Tax
Adams	$ 21,209,775	$ 838,737.88
Antelope	6,459,165	254,589.87
Arthur	554,035	21,508.03
Banner	1,373,224	53,445.43
Blaine	567,070	22,002.28
Boone	6,146,027	242,196.71
Box Butte	9,741,404	384,619.65
Boyd	2,210,069	86,340.25
Brown	3,167,920	124,249.61
Buffalo	24,589,719	977,664.41
Burt	6,161,701	242,803.39
Butler	5,999,169	236,377.68
Cass	18,644,981	738,277.28
Cedar	7,955,196	313,913.99
Chase	4,019,649	157,978.07
Cherry	4,711,663	185,396.47
Cheyenne	7,560,182	298,982.39
Clay	6,510,524	256,616.73
Colfax	6,744,551	265,884.20
Cuming	9,716,038	383,565.98
Custer	8,883,561	350,602.37
Dakota	12,454,834	492,036.45
Dawes	4,954,464	195,664.62
Dawson	15,548,773	614,702.57
Deuel	1,965,165	76,756.29
Dixon	4,912,003	193,329.62
Dodge	25,884,212	1,023,830.89
Douglas	312,235,604	12,436,106.12
Dundy	2,496,244	97,651.23
Fillmore	6,982,557	275,309.23
Franklin	3,364,755	132,060.27
Frontier	2,538,961	99,374.72
Furnas	4,175,047	164,755.26
Gage	16,223,040	642,482.32
Garden	2,095,623	81,962.96
Garfield	1,164,168	45,219.68
Gosper	1,477,815	57,529.54
Grant	570,733	22,144.44
Greeley	2,417,109	94,558.18
Hall	36,579,575	1,447,427.62
Hamilton	7,472,086	295,423.69
Harlan	3,473,154	136,348.65
Hayes	1,397,220	54,323.28
Hitchcock	2,713,848	106,290.36
Holt	10,549,523	416,584.13
Hooker	740,577	28,743.09
Howard	4,428,709	174,198.05
Jefferson	$ 6,509,286	$ 256,567.72
Johnson	3,783,330	148,619.85
Kearney	5,880,291	231,673.61
Keith	6,795,406	268,567.89
Keya Paha	983,144	38,145.96
Kimball	3,483,590	137,156.50
Knox	7,445,783	293,652.99
Lancaster	143,493,547	5,720,732.31
Lincoln	22,455,760	890,735.01
Logan	778,214	30,194.69
Loup	530,671	20,590.05
Madison	23,382,321	927,637.18
McPherson	467,095	18,123.30
Merrick	6,914,171	272,381.51
Morrill	4,192,319	164,819.62
Nance	3,499,953	137,398.12
Nemaha	6,429,597	253,424.09
Nuckolls	4,222,249	165,940.16
Otoe	10,959,618	433,692.99
Pawnee	2,423,890	94,805.61
Perkins	3,431,394	134,683.20
Phelps	8,795,009	347,126.58
Pierce	5,970,795	235,260.62
Platte	23,875,399	945,947.80
Polk	5,198,292	204,652.37
Red Willow	9,622,691	380,247.24
Richardson	6,361,543	250,717.10
Rock	1,934,781	75,496.91
Saline	8,812,878	348,217.37
Sarpy	83,822,088	3,326,464.20
Saunders	15,488,919	612,161.20
Scotts Bluff	25,313,573	1,001,646.11
Seward	11,535,240	455,686.02
Sheridan	4,653,311	183,387.97
Sherman	2,514,896	98,403.39
Sioux	1,548,928	60,282.73
Stanton	5,092,680	200,470.15
Thayer	5,783,346	227,820.48
Thomas	711,069	27,589.47
Thurston	3,358,663	131,803.04
Valley	4,039,212	158,771.46
Washington	14,779,884	584,126.15
Wayne	6,095,570	240,190.83
Webster	2,912,384	114,430.92
Wheeler	1,073,158	41,696.81
York	11,707,312	462,498.62
Total	**$1,190,804,672**	**$47,195,203.83**

Table 3

SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASSIFICATION

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
AGRICULTURAL				
Agricultural Production	$ 4,911,923	$ 4,512,562	8.8%	$ 195,861.92
Wheat	147,107	248,691	(40.8)	5,884.28
Corn	439,369	862,996	(49.1)	22,568.76
Soybeans	198,400	685,925	(71.1)	7,936.00
Cash Grains, NEC	2,399,244	2,540,300	(5.6)	95,969.75
Field Crops, Except Cash Grains	1,637,981	1,860,763	(12.0)	65,800.24
Vegetables and Melons	695,508	754,597	(7.8)	27,820.32
Fruits and Tree Nuts	6,317,194	8,772,042	(28.0)	255,503.76
Horticultural Specialties	3,007,917	2,725,355	10.4	120,316.68
General Farms, Primarily Crops	5,118,344	10,351,926	(50.6)	204,925.76
Class Total	**$ 24,872,987**	**$ 33,315,157**	**(25.3)%**	**$1,002,587.47**
Agricultural Livestock	$ 880,393	$ 974,839	(9.7)%	$ 37,061.72
Livestock, Except Specialties	939,167	1,122,153	(16.3)	37,566.68
Beef Cattle and Beef Cattle Feedlots	328,748	466,707	(29.6)	14,312.92
Hogs	314,509	709,322	(55.7)	12,580.36
Sheep and Goats	67,459	455,934	(85.2)	2,698.36
Dairy Farms	3,566,800	3,440,855	3.7	146,470.89
Poultry and Eggs	705,747	1,264,913	(44.2)	24,431.01
Turkey and Turkey Eggs	171,004	61,878	176.4	6,840.16
Poultry Hatcheries	915,038	860,615	6.3	36,751.52
Animal Specialties	5,734,647	3,662,227	56.6	229,385.88
General Farms, Primarily Livestock	715,503	431,663	65.8	28,618.87
Class Total	**$ 14,339,015**	**$ 13,451,106**	**6.6%**	**$ 576,718.37**
Agricultural Services	$ 13,371,341	$ 10,884,350	22.8%	$ 534,853.64
Soil Preparation Services	690,197	1,268,473	(45.6)	27,607.78
Crop Planting, Cultivating & Protection	8,652,845	8,394,516	3.1	346,313.33
Veterinary Services	12,158,997	8,189,162	48.5	486,359.88
Animal Services, Except Veterinary	11,206,457	11,501,288	(2.6)	446,570.20
Farm Labor and Management Services	5,195,083	3,921,612	32.5	207,889.32
Landscape and Horticultural Services	9,229,860	7,776,419	18.7	370,171.98
Class Total	**$ 60,504,780**	**$ 51,935,820**	**16.5%**	**$2,419,766.13**
Forestry	**$ 1,884,697**	**$ 2,976,655**	**(36.7)%**	**$ 75,387.88**
Fishing, Hunting and Trapping	$ 9,597,877	$ 10,452,753	(8.2)%	$ 383,915.11
Commercial Fishing, Hatcheries & Preserves	25,573	17,616	45.2	963.94
Class Total	**$ 9,623,450**	**$ 10,470,369**	**(8.1)%**	**$ 384,879.05**
AGRICULTURAL CLASS GRAND TOTAL	**$111,224,929**	**$112,149,107**	**(0.8)%**	**$4,459,338.90**
MINING				
Metal Mining	**$ 85,722**	**$ 49,585**	**72.9%**	**$ 3,428.88**
Oil and Gas Extraction	$ 415,204	$ 522,272	(20.5)%	$ 16,608.16
Crude Petroleum and Natural Gas	80,075	167,456	(52.2)	3,203.00
Natural Gas Liquids	72,686	0	--	2,907.44
Oil and Gas Field Services	4,279,240	3,912,584	9.4	171,378.55
Class Total	**$ 4,847,205**	**$ 4,602,312**	**5.3%**	**$ 194,097.15**

Continued -- Table 3

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
Nonmetalic Mineral Mining	$ 8,081,522	$ 7,462,113	8.3%	$ 325,817.92
Sand and Gravel	4,242,036	3,737,819	13.5	169,681.41
Class Total	**$ 12,323,558**	**$ 11,199,932**	**10.0%**	**$ 495,499.33**
MINING CLASS GRAND TOTAL	**$ 17,256,485**	**$ 15,851,829**	**8.9%**	**$ 693,025.36**
CONSTRUCTION				
Building Construction	$ 7,941,126	$ 7,403,376	7.3%	$ 318,996.08
Residential Building Contractors	3,940,917	3,895,148	1.2	157,555.82
Operative Builders	5,543,852	7,271,423	(23.8)	221,754.09
Nonresidential Building Contractors	4,720,871	7,832,838	(39.7)	167,628.06
Class Total	**$ 22,146,766**	**$ 26,402,785**	**(16.1)%**	**$ 865,934.05**
Other Construction	$ 1,422,014	$ 1,179,789	20.5%	$ 56,880.56
Highway and Street Construction	2,225,443	1,375,373	61.8	89,023.77
Heavy Construction	190,858	230,970	(17.4)	7,634.32
Class Total	**$ 3,838,315**	**$ 2,786,132**	**37.8%**	**$ 153,538.65**
Special Trade Construction	$ 62,107,180	$ 60,812,149	2.1%	$2,476,648.58
Plumbing and Heating	8,332,900	6,233,031	33.7	327,147.36
Painting and Decorating	1,733,616	1,546,617	12.1	71,564.44
Electrical Work	5,323,966	5,356,923	(0.6)	213,192.57
Masonry	802,199	690,732	16.1	32,069.57
Carpentering and Flooring	4,261,486	4,002,714	6.5	173,327.44
Roofing and Sheet Metal Work	5,424,336	4,852,182	11.8	216,973.44
Concrete Work	17,272,783	12,826,277	34.7	690,911.33
Water Well Drilling	10,067,935	8,893,611	13.2	402,717.40
Class Total	**$115,326,401**	**$105,214,236**	**9.6%**	**$4,604,552.13**
CONSTRUCTION CLASS GRAND TOTAL	**$141,311,482**	**$134,403,153**	**5.1%**	**$5,624,024.83**
MANUFACTURING				
Food Products	$ 4,467,464	$ 5,697,088	(21.6)%	$ 172,345.59
Meat Products	773,036	639,859	20.8	30,921.44
Dairy Products	667,545	519,368	28.5	26,701.80
Grain Mill Products	1,603,829	4,449,496	(64.0)	64,153.03
Bakery Products	334,047	343,019	(2.6)	13,361.86
Sugar and Confectionary Products	26,508	39,493	(32.9)	1,060.53
Beverages	4,532,227	4,304,460	5.3	181,289.46
Class Total	**$ 12,404,656**	**$ 15,992,783**	**(22.4)%**	**$ 489,833.71**
Tobacco Manufacturing	**$ 8,625,439**	**$ 7,496,622**	**15.1%**	**$ 345,017.66**
Other Manufacturing				
Textile Mill Products	$ 5,069,151	$ 5,182,030	(2.2)%	$ 202,766.04
Apparel and Finished Fabric Product	11,178,642	10,260,150	9.0	447,145.72
Class Total	**$ 16,247,793**	**$ 15,442,180**	**5.2%**	**$ 649,911.76**
Lumber and Wood Products, Except Furniture	$ 11,204,004	$ 10,630,857	5.4%	$ 448,716.16
Sawmills and Planing Mills	2,590,114	2,111,996	22.6	103,604.56
Class Total	**$ 13,794,118**	**$ 12,742,853**	**8.2%**	**$ 552,320.72**

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
Furniture and Fixtures	$ 3,734,870	$ 3,579,724	4.3%	$ 150,020.80
Household Furniture	987,327	929,654	6.2	33,899.46
Office Furniture	903,237	882,466	2.4	36,129.48
Class Total	**$ 5,625,434**	**$ 5,391,844**	**4.3%**	**$ 220,049.74**
Printing and Publishing	$ 14,725,248	$ 26,090,619	(43.6)%	$ 592,208.61
Newspaper Printing and Publishing	6,300,733	6,070,529	3.8	252,070.01
Books	2,896,979	2,866,128	1.1	115,879.16
Miscellaneous Publishing	2,140,849	2,497,003	(14.3)	86,107.96
Commercial Printing	58,295,866	44,094,268	32.2	2,365,449.79
Service Industries for Printing	10,146,869	8,172,878	24.2	405,963.76
Miscellaneous Printing	30,558,241	17,081,585	78.9	1,216,255.65
Class Total	**$125,064,785**	**$106,873,010**	**17.0%**	**$ 5,033,934.94**
Chemical and Allied Products	$ 14,678,307	$ 14,736,174	(0.4)%	$ 585,577.85
Industrial Inorganic Chemical	3,115,161	2,470,345	26.1	114,216.40
Drugs	2,691,770	2,804,292	(4.0)	112,140.74
Soap and Cosmetics	2,569,332	2,523,164	1.8	106,561.28
Paints	6,118,034	5,242,990	16.7	244,661.42
Industrial Organic Chemicals	15,346	107,128	(85.7)	613.84
Agricultural Chemicals	1,774,992	1,768,134	0.4	70,620.99
Class Total	**$ 30,962,942**	**$ 29,652,227**	**4.4%**	**$ 1,234,392.52**
Petroleum Refining	**$ 4,434,701**	**$ 4,909,344**	**(9.7)%**	**$ 179,024.04**
Rubber and Plastics Products	**$ 4,486,898**	**$ 3,529,642**	**27.1%**	**$ 433,220.85**
Fabricated Metal Products	**$ 62,762,954**	**$ 56,134,673**	**11.8%**	**$ 2,522,818.15**
Nonelectrical Machinery	$ 12,990,863	$ 4,893,039	165.5%	$ 511,588.16
Farm and Garden	23,474,981	16,966.838	38.4	955,394.24
Other	15,096,896	16,525,662	(8.6)	605,635.84
Class Total	**$ 51,562,740**	**$ 38,385,539**	**34.3%**	**$ 2,072,618.24**
Electrical Machinery and Supplies	**$ 57,958,909**	**$ 28,458,876**	**103.7%**	**$ 2,314,400.59**
Miscellaneous Manufacturing Industries	**$ 88,519,914**	**$ 80,240,657**	**10.3%**	**$ 3,533,908.81**
MANUFACTURING CLASS GRAND TOTAL	**$482,451,283**	**$405,250,250**	**19.1%**	**$19,581,451.73**
TRANSPORTATION				
Railroads and Railroad Transportation	$ 1,368,028	$ 1,276,482	7.2%	$ 54,720.84
Local and Suburban Transit, and Taxicabs	101,975	74,767	36.4	4,079.00
Local and Suburban Passenger Transportation	1,306,245	1,163,579	12.3	52,249.80
Class Total	**$ 2,776,248**	**$ 2,514,828**	**10.4%**	**$ 111,049.64**
Motor Freight Transportation & Warehousing	$ 335,867	$ 198,210	69.5%	$ 13,434.68
Trucking	31,149,239	31,562,376	(1.3)	1,249,531.11
Public Warehousing	78,676	88,534	(11.1)	3,147.04
Class Total	**$ 31,563,782**	**$ 31,849,120**	**(0.9)%**	**$ 1,266,112.83**

Continued -- Table 3

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
Air Transportation	$ 1,794,418	$ 2,055,042	(12.7)%	$ 72,145.98
Certified Air Carriers	1,808,076	1,021,600	77.0	72,323.04
Class Total	**$ 3,602,494**	**$ 3,076,642**	**17.1%**	**$ 144,469.02**
Nonnatural Gas Pipelines	**$ 127,373**	**$ 97,441**	**30.7%**	**$ 5,094.92**
Communication	$ 63,456,615	$ 52,418,054	21.1%	$ 2,553,993.30
Telephone Communication	283,409,540	296,094,093	(4.3)	12,368,727.65
Telegraph Communication	762,298	772,071	(1.3)	30,491.87
Radio and Television Communication	4,656,120	2,157,349	115.8	201,764.26
Class Total	**$ 352,284,573**	**$ 351,441,567**	**0.2%**	**$15,154,977.08**
Electric, Gas and Sanitary Services	$ 154,031,027	$ 169,829,229	(9.3)%	$ 6,167,817.76
Electric Companies and Systems	477,253,408	466,921,827	2.2	19,090,096.22
Gas Companies and Systems	143,266,652	154,918,565	(7.5)	5,730,659.83
Combination Electric and Gas Systems	35,558,597	33,905,758	4.9	1,423,157.88
Water Supply	29,382,246	26,766,427	9.8	1,175,188.56
Sanitary Services	995,121	986,598	0.9	39,804.84
Steam Supply and Systems	1,815,579	745,377	143.6	72,623.16
Irrigation Systems	1,898,846	3,368,605	(43.6)	75,953.84
Class Total	**$844,201,476**	**$857,442,386**	**(1.5)%**	**$33,775,302.09**
TRANSPORTATION CLASS GRAND TOTAL	**$1,234,555,946**	**$1,246,421,984**	**(1.0)%**	**$50,457,005.58**
WHOLESALE				
Wholesale Trade	$ 75,695,119	$ 71,193,087	6.3%	$ 3,029,832.43
Automotive Parts and Supplies	49,905,638	47,132,713	5.9	1,998,744.92
Furniture and Home Furnishings	7,568,779	7,917,493	(4.4)	304,869.71
Construction Materials	40,225,502	34,435,601	16.8	1,609,020.13
Electrical Goods	92,664,615	81,858,264	13.2	3,709,659.07
Hardware, Plumbing and Heating Supplies	72,886,125	71,546,989	1.9	2,915,534.01
Miscellaneous Durable Goods	68,642,028	59,567,744	15.2	2,751,217.32
Paper and Paper Products	32,360,915	31,989,628	1.2	1,294,436.60
Drugs	18,793,629	11,061,048	69.9	751,118.18
Groceries	24,248,267	22,326,739	8.6	978,980.48
Farm Product Raw Materials	6,091,540	3,068,819	98.5	243,662.65
Petroleum and Petroleum Products	25,218,877	24,503,060	2.9	1,008,755.06
Beer, Wine and Alcoholic Beverages	3,030,395	3,366,302	(10.0)	121,215.80
Miscellaneous Nondurable Goods	35,318,052	33,362,338	5.9	1,415,499.25
WHOLESALE CLASS GRAND TOTAL	**$552,649,481**	**$503,329,825**	**9.8%**	**$22,132,545.61**
RETAIL TRADE				
Building, Hardware and Farm Supplies	$ 69,023,130	$ 65,671,281	5.1%	$ 2,760,977.98
Lumber and Building Materials Dealers	178,527,594	208,682,047	(14.4)	7,147,149.05
Heating and Plumbing Equipment Dealers	14,479,364	18,490,951	(21.7)	579,174.59
Paint, Glass and Wallpaper Stores	44,772,793	37,843,513	18.3	1,793,917.85
Electrical Supply Stores	12,047,913	12,425,446	(3.0)	482,429.97
Hardware Stores	89,681,599	83,485,923	7.4	3,587,810.35
Farm Equipment and Supplies	312,322,437	295,313,754	5.8	12,493,273.12
Mobile Home Dealers	13,293,525	14,814,752	(10.3)	521,767.49
Class Total	**$ 734,148,355**	**$ 736,727,667**	**(0.4)%**	**$ 29,366,500.40**

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
General Merchandise	$ 373,370,025	$ 437,269,348	(14.6)%	$ 14,937,271.57
Department Stores	512,069,971	478,002,584	7.1	20,489,711.73
Mail Order Houses	28,805,527	26,839,758	7.3	1,168,201.13
Variety Stores	75,263,132	83,363,316	(9.7)	3,010,757.87
Vending Machine Operators	21,781,621	24,034,525	(9.4)	870,769.44
Direct Sales Organizers	93,591,367	84,034,199	11.4	3,744,046.09
Class Total	**$1,104,881,643**	**$1,133,543,730**	**(2.5)%**	**$ 44,220,757.83**
Food Stores	$ 48,126,596	$ 50,702,395	(5.1)%	$ 1,925,063.70
Grocery Stores	328,514,664	313,543,535	4.8	13,163,094.01
Meat and Fish Markets	781,953	963,497	(18.8)	31,278.12
Fruit Stores and Vegetable Markets	610,156	691,604	(11.8)	24,406.24
Candy, Nut and Confectionary Stores	1,106,021	1,090,097	1.5	43,330.29
Dairy Products Stores	4,351,102	4,291,767	1.4	174,044.08
Retail Bakers	2,835,323	3,036,149	(6.6)	114,850.34
Class Total	**$ 386,325,815**	**$ 374,319,044**	**3.2%**	**$ 15,476,066.78**
Automotive Dealers and Gasoline Stations	$ 43,551,363	$ 44,117,385	(1.3)%	$ 1,749,509.57
New and Used Motor Vehicle Dealers	71,539,038	63,959,232	11.9	2,891,527.27
Used Motor Vehicle Dealers	1,596,266	1,555,287	2.6	63,850.64
Tire, Battery and Accessory Dealers	67,901,797	65,759,622	3.3	2,716,214.86
Gasoline Service Stations	107,933,052	100,483,943	7.4	4,319,341.74
Boat Dealers	11,116,811	8,289,069	34.1	444,672.44
Recreation and Utility Trailer Dealers	3,913,901	3,132,566	24.9	156,556.04
Motorcycle Dealers	8,539,199	7,154,532	19.4	361,534.57
Class Total	**$ 316,091,427**	**$ 294,451,636**	**7.3%**	**$ 12,703,207.13**
Apparel and Accessories	$ 24,758,424	$ 23,536,954	5.2%	$ 990,351.93
Mens and Boys Clothing	36,798,520	35,989,239	2.2	1,472,131.32
Womens Ready-to-Wear	67,496,620	60,124,139	12.3	2,697,369.99
Womens Accessory and Specialty Stores	22,084,915	19,819,546	11.4	883,397.00
Children's and Infants Wear	5,697,208	4,051,385	40.6	228,106.08
Family Clothing Stores	40,485,180	36,333,420	11.4	1,620,225.23
Shoe Stores	53,652,550	52,125,604	2.9	2,146,696.69
Class Total	**$ 250,973,417**	**$ 231,980,287**	**8.2%**	**$ 10,038,278.24**
Furniture and Home Furnishing Stores	$ 61,931,644	$ 52,117,655	18.8%	$ 2,495,346.76
Nonappliance Home Furnishings	212,850,462	188,845,836	12.7	8,514,193.11
Household Appliance Stores	25,990,190	24,696,758	5.2	1,039,913.01
Radio, Television and Music Stores	50,317,680	49,567,766	1.5	2,013,207.71
Class Total	**$ 351,089,976**	**$ 315,228,015**	**11.4%**	**$ 14,062,660.59**
Eating and Drinking Places	$ 692,545,720	$ 630,719,351	9.8%	$ 27,728,133.25
Drinking Places	78,273,831	79,755,025	(1.9)	3,144,314.53
Class Total	**$ 770,819,551**	**$ 710,474,376**	**8.5%**	**$ 30,872,447.78**
Miscellaneous Retail	$ 479,570,311	$ 415,634,441	15.4%	$ 19,074,168.43
Drug and Proprietary Stores	95,078,291	90,303,269	5.3	3,803,304.94
Liquor Stores	69,829,318	67,967,911	2.7	2,795,315.73
Antique and Secondhand Stores	8,539,593	7,602,605	12.3	347,175.73
Book and Stationery Stores	35,268,424	32,314,983	9.1	1,410,736.98

Continued -- Table 3

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
Sporting Goods and Bicycle Stores	$ 43,228,869	$ 39,432,800	9.6%	$ 1,717,852.22
Garden Supply Stores	20,126,581	11,705,256	71.9	805,063.24
Jewelry Stores	45,461,592	40,980,338	10.9	1,818,353.52
Rental Stores	20,131,828	18,891,229	6.6	801,573.35
Class Total	**$ 817,234,807**	**$ 724,832,832**	**12.7%**	**$ 32,573,544.14**
RETAIL TRADE CLASS GRAND TOTAL	**$4,731,564,991**	**$4,521,557,587**	**4.6%**	**$189,313,462.89**
FINANCE, INSURANCE, AND REAL ESTATE				
Banking	$ 5,850,872	$ 6,938,287	(15.7)%	$ 234,034.84
Commercial and Stock Savings Banks	3,248,728	2,847,175	14.1	129,949.12
FRB & FDIC State Banks	3,442,227	1,037,824	231.7	137,689.08
Non-FRB & NON-FDIC State Banks	384,583	1,074,222	(64.2)	15,383.32
Federal & State Savings & Loan Associations	1,325,075	894,850	48.1	53,002.97
Agricultural Credit Unions	91,588	70,912	29.2	3,663.52
Federal and State Credit Unions	563,099	666,403	(15.5)	22,523.96
Licensed Small Loan Lenders	303,073	257,645	17.6	12,122.92
Miscellaneous Credit Institutions	14,875,304	14,859,830	0.1	595,012.18
Class Total	**$30,084,549**	**$28,647,148**	**5.0%**	**$1,203,381.91**
Security & Commodity Brokers, Dealers, Exchanges and Services				
Security Brokers, Dealers & Flotation Companies	$22,868,492	$22,289,162	2.6%	$ 914,355.79
Security and Commodity Exchanges	135,682	211,435	(35.8)	5,427.28
Class Total	**$23,004,174**	**$22,500,597**	**2.2%**	**$ 919,783.07**
Insurance				
Life Insurance and Insurance Carriers	$ 3,977,751	$ 2,914,884	36.5%	$ 159,571.05
Accident, Health Insurance and Medical	713,716	375,756	89.9	28,548.64
Class Total	**$ 4,691,467**	**$ 3,290,640**	**42.6%**	**$ 188,119.69**
Real Estate				
Real Estate Operators, Except Developers	$ 4,147,958	$ 4,664,767	(11.1)%	$ 165,918.32
Real Estate Agents and Managers	3,956,007	4,557,226	(13.2)	158,240.28
Subdividers and Developers	971,089	1,133,231	(14.3)	38,843.56
Class Total	**$ 9,075,054**	**$10,355,224**	**(12.4)%**	**$ 363,002.16**
FINANCE, INSURANCE AND REAL ESTATE CLASS GRAND TOTAL	**$66,855,244**	**$64,793,609**	**3.2%**	**$2,674,286.83**
SERVICES				
Lodging Places and Camps	$ 15,948,060	$ 17,152,399	(7.0)%	$ 637,093.67
Hotels, Motels and Tourist Courts	142,448,981	126,144,572	12.9	5,699,427.85
Rooming and Boarding Houses	93,455	95,611	(2.3)	3,701.50
Class Total	**$ 158,490,496**	**$ 143,392,582**	**10.5%**	**$6,340,223.02**
Personal Services	$ 53,692,683	$ 56,242,785	(4.5)%	$2,113,048.03
Laundry, Cleaning and Garment Services	18,631,518	18,385,012	1.3	745,260.70
Portrait Photographic Studios	19,761,378	18,408,453	7.3	790,020.01
Beauty Shops	5,200,835	4,934,589	5.4	209,155.95
Barber Shops	1,356,248	1,314,611	3.2	54,296.52

Business Classification	1987 Net Taxable Sales	1986 Net Taxable Sales	Percent Change	1987 Sales Tax
Shoe Repair and Shoe Shine Shops	$ 1,603,234	$ 1,332,636	20.3%	$ 64,709.20
Funeral Services and Crematories	26,840,869	23,249,219	15.4	1,069,139.15
Class Total	**$ 127,086,765**	**$123,867,305**	**2.6%**	**$ 5,045,629.56**
Miscellaneous Business Services	$ 337,130,511	$303,260,097	11.2%	$13,559,602.09
Advertising	10,750,008	10,222,089	5.2	442,302.00
Mailing and Reproduction	12,998,871	10,401,604	25.0	523,734.91
Computer and Data Processing Services	46,792,716	31,036,196	50.8	1,899,806.97
Class Total	**$ 407,672,106**	**$354,919,986**	**14.9%**	**$16,425,445.97**
Automobile Repair, Services and Garages	$ 16,859,951	$ 14,928,981	12.9%	$ 675,618.90
Automotive Rental and Leasing	56,212,483	48,185,283	16.7	2,267,038.87
Automobile Parking	903,344	640,540	41.0	36,133.76
Automotibe Repair Shops	61,967,105	58,210,417	6.5	2,484,527.13
Automotive Services, Except Repair	11,862,021	10,306,313	15.1	486,375.28
Class Total	**$ 147,804,904**	**$132,271,534**	**11.7%**	**$ 5,949,693.94**
Miscellaneous Repair Services	$ 52,158,857	$ 45,244,776	15.3%	$ 2,088,577.15
Electric Repair Shops	7,825,632	8,472,130	(7.6)	313,150.28
Watch, Clock, and Jewlery Repair	1,450,623	1,431,548	1.3	58,061.92
Class Total	**$ 61,435,112**	**$ 55,148,454**	**11.4%**	**$ 2,459,789.35**
Motion Pictures	$ 572,058	$ 458,716	24.7%	$ 27,142.32
Motion Picture Service Industries	614,336	461,107	33.2	24,573.44
Motion Picture Theaters	15,565,261	15,507,817	0.4	623,361.42
Class Total	**$ 16,751,655**	**$ 16,427,640**	**2.0%**	**$ 675,077.18**
Amusement and Recreation Services	$ 59,518,412	$ 53,391,693	11.5%	$ 2,385,859.61
Dance Halls, Studios and Schools	2,899,541	3,012,178	(3.7)	115,981.64
Theatrical Production, Bands and Entertainers	2,282,457	2,009,487	13.6	91,543.54
Bowling Alleys, Billiard and Pool Parlors	21,833,222	20,015,748	9.1	873,768.20
Commercial Sports	8,044,988	13,272,876	(39.4)	321,799.52
Class Total	**$ 94,578,620**	**$ 91,701,982**	**3.1%**	**$ 3,788,952.51**
Medical and Other Health Services	$ 10,813,453	$ 18,130,483	(40.4)%	$ 432,537.99
Offices of Physicians	314,637	613,198	(48.7)	12,584.12
Offices of Dentists	1,118,134	1,190,967	(6.1)	44,725.36
Offices of Other Health Practitioners	592,560	838,673	(29.3)	23,702.35
Nursing and Personal Care Facilities	1,534,303	1,519,518	1.0	61,372.12
Hospitals	8,008,050	7,310,350	9.5	320,322.00
Medical and Dental Laboratories	392,298	470,695	(16.7)	15,691.84
Class Total	**$ 22,773,435**	**$ 30,073,884**	**(24.3)%**	**$ 910,935.78**
Nonprofit Membership Organizations	**$ 47,712,397**	**$ 49,296,596**	**(3.2)%**	**$ 1,907,971.76**
SERVICES CLASS GRAND TOTAL	**$1,084,305,490**	**$997,099,963**	**8.7%**	**$43,503,719.07**
OTHER CLASS GRAND TOTAL	**$641,667,324**	**$734,193,201**	**(12.6)%**	**$25,742,936.03**
STATE GRAND TOTALS	**$9,063,842,655**	**$8,735,050,508**	**3.8%**	**$364,181,796.83**

Table 4

NEBRASKA BUSINESS CLASSIFICATION SALES BY COUNTY

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Adams County		
Agriculture	$ 2,123,337	$ 85,001.46
Mining	--	---
Construction	1,259,065	50,362.60
Manufacturing	4,178,684	167,147.40
Transportation	22,691,884	908,489.29
Wholesale	13,161,718	526,468.72
Retail	93,189,286	3,727,128.53
Banking, Insurance, Real Estate	314,418	12,576.72
Services	14,739,157	589,842.26
Other	13,899,384	557,739.33
County Total	**$165,556,933**	**$6,624,756.31**
Antelope County		
Agriculture	$ 104,773	$ 4,190.92
Mining	--	---
Construction	577,779	23,111.16
Manufacturing	378,059	15,122.36
Transportation	1,755,669	70,223.15
Wholesale	627,600	25,104.01
Retail	14,361,077	574,443.08
Banking, Insurance, Real Estate	--	---
Services	2,782,833	111,313.32
Other	1,411,955	56,478.20
County Total	**$21,999,745**	**$879,986.20**
Arthur County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	0	0.00
Wholesale	--	---
Retail	132,342	5,293.68
Banking, Insurance, Real Estate	0	0.00
Services	--	---
Other	365,719	14,628.76
County Total	**$498,061**	**$19,922.44**
Banner County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	0	0.00
Retail	--	---
Banking, Insurance, Real Estate	0	0.00
Services	--	---
Other	103,051	4,122.04
County Total	**$103,051**	**$4,122.04**
Blaine County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	0	0.00
Manufacturing	--	---
Transportation	--	---
Wholesale	0	0.00
Retail	840,296	33,611.84
Banking, Insurance, Real Estate	0	0.00
Services	--	---
Other	125,685	5,027.40
County Total	**$965,981**	**$38,639.24**
Boone County		
Agriculture	$ 871,283	$ 34,851.32
Mining	--	---
Construction	375,866	15,034.64
Manufacturing	3,822,780	152,911.20
Transportation	3,033,493	121,339.54
Wholesale	--	---
Retail	12,814,451	512,578.03
Banking, Insurance, Real Estate	--	---
Services	2,292,560	91,702.40
Other	1,527,152	61,086.08
County Total	**$24,737,585**	**$989,503.21**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Box Butte County		
Agriculture	$ 583,415	$ 21,375.26
Mining	0	0.00
Construction	832,339	33,293.56
Manufacturing	677,423	27,096.92
Transportation	10,008,780	400,351.20
Wholesale	1,135,156	45,406.24
Retail	30,805,631	1,232,146.27
Banking, Insurance, Real Estate	--	---
Services	4,712,859	188,514.35
Other	9,567,424	382,696.96
County Total	**$58,323,027**	**$2,330,880.76**
Boyd County		
Agriculture	$ 335,582	$ 13,423.28
Mining	--	---
Construction	110,821	4,432.84
Manufacturing	22,902	916.08
Transportation	885,509	35,420.36
Wholesale	154,655	6,186.20
Retail	3,590,197	142,345.88
Banking, Insurance, Real Estate	--	---
Services	536,009	21,440.36
Other	281,478	11,259.12
County Total	**$5,917,153**	**$235,424.12**
Brown County		
Agriculture	$ 297,578	$ 11,903.12
Mining	--	---
Construction	318,025	12,721.00
Manufacturing	314,906	12,596.24
Transportation	3,611,799	144,471.93
Wholesale	--	---
Retail	9,677,134	387,085.36
Banking, Insurance, Real Estate	--	---
Services	1,280,228	51,209.12
Other	815,203	32,608.12
County Total	**$16,314,873**	**$652,594.89**
Buffalo County		
Agriculture	$ 2,347,144	$ 93,885.76
Mining	267,650	10,706.00
Construction	1,238,412	48,721.38
Manufacturing	2,872,525	114,901.00
Transportation	27,576,028	1,103,668.21
Wholesale	5,626,362	225,054.44
Retail	134,684,295	5,389,976.04
Banking, Insurance, Real Estate	765,809	30,632.36
Services	28,768,028	1,152,275.07
Other	9,217,277	368,691.11
County Total	**$213,363,530**	**$8,538,511.37**
Burt County		
Agriculture	$ 851,882	$ 34,075.28
Mining	0	0.00
Construction	398,484	15,939.36
Manufacturing	558,640	22,345.60
Transportation	5,153,821	206,152.58
Wholesale	504,163	20,166.52
Retail	14,220,083	568,803.35
Banking, Insurance, Real Estate	--	---
Services	3,290,622	131,624.88
Other	608,576	24,343.04
County Total	**$25,586,271**	**$1,023,450.61**
Butler County		
Agriculture	$ 664,790	$ 26,591.60
Mining	0	0.00
Construction	173,767	6,950.68
Manufacturing	--	---
Transportation	4,974,552	198,982.13
Wholesale	249,392	9,975.68
Retail	12,202,453	488,186.20
Banking, Insurance, Real Estate	0	0.00
Services	1,896,419	75,856.46
Other	902,462	36,098.46
County Total	**$21,063,835**	**$842,641.21**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Cass County		
Agriculture	$ 662,701	$ 26,700.04
Mining	2,049,178	81,967.13
Construction	765,181	30,607.24
Manufacturing	268,846	10,753.84
Transportation	10,090,136	403,605.30
Wholesale	924,620	36,984.80
Retail	22,522,753	901,062.56
Banking, Insurance, Real Estate	--	---
Services	3,267,923	130,741.92
Other	2,653,296	106,131.91
County Total	**$43,204,634**	**$1,728,554.74**
Cedar County		
Agriculture	$ 707,430	$ 28,297.24
Mining	--	---
Construction	1,267,639	50,705.56
Manufacturing	--	---
Transportation	5,476,563	219,062.44
Wholesale	272,076	10,883.05
Retail	18,140,264	725,536.64
Banking, Insurance, Real Estate	--	---
Services	2,397,807	95,912.28
Other	799,217	31,968.68
County Total	**$29,060,996**	**$1,162,365.89**
Chase County		
Agriculture	$ 422,124	$ 16,884.94
Mining	--	---
Construction	775,220	31,008.80
Manufacturing	--	---
Transportation	2,617,998	104,719.92
Wholesale	524,765	20,990.60
Retail	13,062,004	524,507.58
Banking, Insurance, Real Estate	--	---
Services	1,952,216	78,088.64
Other	820,832	32,833.28
County Total	**$20,175,159**	**$809,033.76**
Cherry County		
Agriculture	$ 519,378	$ 20,775.12
Mining	0	0.00
Construction	321,026	12,841.04
Manufacturing	--	---
Transportation	4,148,080	165,923.20
Wholesale	--	---
Retail	17,700,800	708,194.03
Banking, Insurance, Real Estate	--	---
Services	2,500,353	101,157.17
Other	2,055,367	81,904.44
County Total	**$27,245,004**	**$1,090,795.00**
Cheyenne County		
Agriculture	$ 403,453	$ 16,138.12
Mining	--	---
Construction	721,284	28,851.36
Manufacturing	900,975	37,675.00
Transportation	9,741,224	389,263.39
Wholesale	1,226,064	49,042.56
Retail	25,304,033	1,000,788.91
Banking, Insurance, Real Estate	--	---
Services	3,743,890	148,895.83
Other	2,273,422	90,936.88
County Total	**$44,314,345**	**$1,761,592.05**
Clay County		
Agriculture	$ 803,634	$ 32,145.36
Mining	--	---
Construction	975,848	39,033.92
Manufacturing	670,405	26,816.20
Transportation	4,419,408	176,776.57
Wholesale	355,702	14,228.08
Retail	12,289,160	491,566.38
Banking, Insurance, Real Estate	--	---
Services	1,652,153	66,086.12
Other	3,186,296	127,451.84
County Total	**$24,352,606**	**$974,104.47**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Colfax County		
Agriculture	$ 460,627	$ 18,425.08
Mining	--	---
Construction	1,262,682	50,507.28
Manufacturing	--	---
Transportation	2,574,369	102,974.75
Wholesale	452,120	18,084.80
Retail	18,598,607	744,105.16
Banking, Insurance, Real Estate	--	---
Services	2,450,904	98,138.99
Other	3,178,141	127,104.56
County Total	**$28,977,450**	**$1,159,340.62**
Cuming County		
Agriculture	$ 1,720,294	$ 68,811.71
Mining	--	---
Construction	523,778	21,557.12
Manufacturing	1,525,825	61,033.00
Transportation	4,654,484	186,179.37
Wholesale	1,273,023	50,920.92
Retail	22,273,052	890,922.03
Banking, Insurance, Real Estate	--	---
Services	2,991,334	119,653.36
Other	3,478,896	139,155.84
County Total	**$38,440,686**	**$1,538,233.35**
Custer County		
Agriculture	$ 1,166,868	$ 46,674.72
Mining	412,134	16,485.34
Construction	1,158,985	46,359.40
Manufacturing	1,411,411	56,456.44
Transportation	8,784,599	351,383.96
Wholesale	1,085,659	43,426.36
Retail	24,218,776	968,751.17
Banking, Insurance, Real Estate	--	---
Services	3,891,997	155,679.88
Other	2,410,849	96,433.97
County Total	**$44,541,278**	**$1,781,651.24**
Dakota County		
Agriculture	$ 625,010	$ 25,000.40
Mining	0	0.00
Construction	554,446	22,177.84
Manufacturing	3,379,990	135,199.59
Transportation	13,443,227	537,729.05
Wholesale	17,804	712.16
Retail	26,756,235	1,070,249.35
Banking, Insurance, Real Estate	--	---
Services	5,387,298	215,491.92
Other	2,778,221	111,487.30
County Total	**$52,942,231**	**$2,118,047.61**
Dawes County		
Agriculture	$ 204,861	$ 8,194.44
Mining	0	0.00
Construction	123,022	4,920.88
Manufacturing	169,197	6,767.88
Transportation	5,758,798	230,351.78
Wholesale	--	--
Retail	22,885,545	913,941.47
Banking, Insurance, Real Estate	--	--
Services	4,581,069	183,242.76
Other	2,332,540	95,420.15
County Total	**$36,055,032**	**$1,442,839.36**
Dawson County		
Agriculture	$ 3,610,189	$ 144,407.51
Mining	--	---
Construction	1,481,236	60,097.03
Manufacturing	1,078,604	40,884.40
Transportation	18,191,956	727,678.25
Wholesale	1,227,280	49,091.20
Retail	63,476,560	2,539,612.00
Banking, Insurance, Real Estate	149,938	5,997.52
Services	9,305,813	373,798.52
Other	4,564,266	182,566.63
County Total	**$103,085,842**	**$4,123,923.06**

Continued - Table 4

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Deuel County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	1,127,730	45,109.20
Wholesale	--	---
Retail	5,389,840	215,593.60
Banking, Insurance, Real Estate	0	0.00
Services	772,469	30,898.76
Other	236,824	9,472.96
County Total	**$7,526,863**	**$301,074.52**
Dixon County		
Agriculture	$ 123,817	$ 4,952.57
Mining	--	---
Construction	510,232	20,409.28
Manufacturing	--	---
Transportation	2,859,230	114,369.17
Wholesale	--	---
Retail	3,994,385	159,775.40
Banking, Insurance, Real Estate	68,794	2,751.76
Services	1,760,595	70,423.80
Other	844,723	33,788.92
County Total	**$10,161,776**	**$406,470.90**
Dodge County		
Agriculture	$ 4,215,317	$ 169,547.50
Mining	--	---
Construction	2,199,166	90,834.64
Manufacturing	2,423,876	96,675.28
Transportation	28,963,419	1,158,536.61
Wholesale	7,761,888	310,475.32
Retail	117,501,890	4,693,011.97
Banking, Insurance, Real Estate	--	---
Services	14,827,174	594,047.77
Other	6,990,141	278,850.96
County Total	**$184,882,871**	**$7,391,980.05**
Douglas County		
Agriculture	$ 17,703,761	$ 711,422.02
Mining	2,420,781	99,388.24
Construction	61,498,707	2,427,856.53
Manufacturing	189,027,187	7,644,024.62
Transportation	426,554,532	17,062,230.73
Wholesale	233,823,016	9,361,363.59
Retail	1,575,609,219	62,964,905.68
Banking, Insurance, Real Estate	27,826,042	1,113,502.61
Services	393,861,627	15,807,549.39
Other	258,892,390	10,358,593.06
County Total	**$3,187,217,262**	**$127,550,836.47**
Dundy County		
Agriculture	$ --	$ ---
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	149,980	5,999.20
Retail	5,120,503	204,691.74
Banking, Insurance, Real Estate	--	---
Services	489,004	19,560.15
Other	2,120,994	84,839.76
County Total	**$7,880,481**	**$315,090.85**
Fillmore County		
Agriculture	$ 233,859	$ 9,354.36
Mining	--	---
Construction	888,492	35,539.68
Manufacturing	--	---
Transportation	6,695,508	267,895.24
Wholesale	865,967	34,638.68
Retail	16,413,250	656,530.10
Banking, Insurance, Real Estate	--	---
Services	2,773,685	111,558.42
Other	995,181	39,807.26
County Total	**$28,865,942**	**$1,155,323.74**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Franklin County		
Agriculture	$ 232,516	$ 9,300.64
Mining	--	---
Construction	228,850	9,154.00
Manufacturing	--	---
Transportation	1,200,663	47,967.81
Wholesale	375,066	15,002.64
Retail	3,616,106	144,644.24
Banking, Insurance, Real Estate	--	---
Services	1,969,447	78,777.88
Other	1,483,973	59,358.92
County Total	**$9,106,621**	**$364,206.13**
Frontier County		
Agriculture	$ 735,027	$ 29,401.11
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	2,533,924	101,356.96
Banking, Insurance, Real Estate	--	---
Services	902,021	36,216.35
Other	2,020,874	80,834.95
County Total	**$6,191,846**	**$247,809.37**
Furnas County		
Agriculture	$ 61,560	$ 2,462.40
Mining	--	---
Construction	401,509	16,060.36
Manufacturing	168,672	6,746.88
Transportation	4,546,538	181,861.52
Wholesale	640,918	25,636.72
Retail	10,417,438	416,697.52
Banking, Insurance, Real Estate	--	---
Services	1,989,321	79,572.84
Other	1,628,292	65,131.68
County Total	**$19,854,248**	**$794,169.92**
Gage County		
Agriculture	$ 916,708	$ 36,668.32
Mining	0	0.00
Construction	1,001,497	40,065.89
Manufacturing	1,464,405	58,792.20
Transportation	18,060,388	736,036.25
Wholesale	2,895,122	115,804.88
Retail	58,340,810	2,342,642.47
Banking, Insurance, Real Estate	429,002	17,160.08
Services	7,798,098	311,919.92
Other	3,412,536	136,501.52
County Total	**$94,318,566**	**$3,795,591.53**
Garden County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	3,849,104	153,964.16
Banking, Insurance, Real Estate	--	---
Services	748,793	29,951.72
Other	2,326,466	93,058.63
County Total	**$6,924,363**	**$276,974.51**
Garfield County		
Agriculture	$ 361,088	$ 14,443.52
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	5,316,035	212,641.39
Banking, Insurance, Real Estate	0	0.00
Services	870,693	34,827.72
Other	2,282,594	91,303.76
County Total	**$8,830,410**	**$353,216.39**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Gosper County		
Agriculture	$1,297,880	$ 51,915.20
Mining	0	0.00
Construction	617,168	26,418.41
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	1,280,791	51,289.67
Banking, Insurance, Real Estate	--	---
Services	438,724	17,548.96
Other	1,436,050	57,442.00
County Total	**$5,070,613**	**$204,614.24**
Grant County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	0	0.00
Wholesale	0	0.00
Retail	1,476,912	59,076.48
Banking, Insurance, Real Estate	0	0.00
Services	536,405	21,456.20
Other	140,590	5,623.60
County Total	**$2,153,907**	**$86,156.28**
Greeley County		
Agriculture	$ 102,819	$ 4,112.76
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	4,879,353	195,174.12
Banking, Insurance, Real Estate	--	---
Services	1,334,880	53,395.52
Other	1,155,079	46,203.22
County Total	**$7,472,139**	**$298,885.62**
Hall County		
Agriculture	$ 2,251,576	$ 91,909.09
Mining	--	---
Construction	4,736,889	189,475.47
Manufacturing	13,315,773	543,744.12
Transportation	53,989,161	2,159,550.21
Wholesale	30,007,105	1,202,901.31
Retail	204,455,761	8,183,121.22
Banking, Insurance, Real Estate	919,004	36,760.16
Services	35,156,310	1,403,830.22
Other	7,479,869	298,699.88
County Total	**$352,311,448**	**$14,109,991.68**
Hamilton County		
Agriculture	$ 343,923	$ 13,744.74
Mining	--	---
Construction	949,775	37,991.00
Manufacturing	1,641,151	65,646.04
Transportation	4,885,049	195,401.88
Wholesale	1,657,771	66,310.84
Retail	12,635,685	505,427.40
Banking, Insurance, Real Estate	--	---
Services	3,489,837	139,593.48
Other	2,428,332	97,133.28
County Total	**$28,031,523**	**$1,121,248.66**
Harlan County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	104,118	4,164.72
Manufacturing	345,290	13,811.60
Transportation	633,332	25,333.28
Wholesale	304,879	12,195.16
Retail	5,954,300	238,168.10
Banking, Insurance, Real Estate	--	---
Services	3,265,557	130,622.85
Other	777,957	31,118.28
County Total	**$11,385,433**	**$455,413.99**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Hayes County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	0	0.00
Manufacturing	--	---
Transportation	0	0.00
Wholesale	--	---
Retail	149,816	5,992.64
Banking, Insurance, Real Estate	0	0.00
Services	171,112	6,844.48
Other	289,962	11,598.48
County Total	**$610,890**	**$24,435.60**
Hitchcock County		
Agriculture	$ 136,552	$ 5,462.08
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	1,683,922	67,339.99
Wholesale	--	---
Retail	2,995,238	119,809.52
Banking, Insurance, Real Estate	--	---
Services	773,810	30,952.40
Other	1,472,385	58,895.40
County Total	**$7,061,907**	**$282,459.39**
Holt County		
Agriculture	$ 1,895,981	$ 75,989.24
Mining	--	---
Construction	1,277,147	52,363.88
Manufacturing	866,033	34,641.32
Transportation	9,943,307	397,732.23
Wholesale	1,137,284	45,491.36
Retail	31,451,012	1,258,631.43
Banking, Insurance, Real Estate	--	---
Services	4,956,047	198,597.88
Other	3,608,398	144,335.76
County Total	**$55,135,209**	**$2,207,783.10**
Hooker County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	0	0.00
Retail	1,606,826	64,273.04
Banking, Insurance, Real Estate	--	---
Services	286,002	11,440.08
Other	348,755	13,950.20
County Total	**$2,241,583**	**$89,663.32**
Howard County		
Agriculture	$ 231,967	$ 9,278.68
Mining	--	---
Construction	206,430	8,257.20
Manufacturing	133,924	5,356.96
Transportation	2,879,455	115,178.20
Wholesale	--	---
Retail	10,558,987	422,359.48
Banking, Insurance, Real Estate	--	---
Services	906,379	36,255.16
Other	768,582	30,743.30
County Total	**$15,685,724**	**$627,428.98**
Jefferson County		
Agriculture	$ 81,208	$ 3,248.32
Mining	--	---
Construction	916,331	36,653.24
Manufacturing	1,295,549	51,917.99
Transportation	6,805,250	272,209.90
Wholesale	1,535,274	61,410.99
Retail	23,735,507	951,520.20
Banking, Insurance, Real Estate	738,826	29,553.04
Services	1,563,409	62,533.87
Other	3,293,358	131,734.32
County Total	**$39,964,712**	**$1,600,781.87**

Continued - Table 4

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Johnson County		
Agriculture	$ 300,696	$ 12,027.84
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	1,555,501	62,220.01
Wholesale	327,443	13,097.72
Retail	8,345,942	333,853.02
Banking, Insurance, Real Estate	0	0.00
Services	1,440,040	57,601.60
Other	967,173	38,686.92
County Total	**$12,936,795**	**$517,487.11**
Kearney County		
Agriculture	$ 561,291	$ 22,451.64
Mining	0	0.00
Construction	525,236	21,009.44
Manufacturing	3,142,067	125,682.68
Transportation	2,642,889	105,715.56
Wholesale	440,216	17,608.64
Retail	7,968,673	318,808.42
Banking, Insurance, Real Estate	--	---
Services	3,716,836	148,673.44
Other	992,485	39,699.40
County Total	**$19,989,693**	**$799,649.22**
Keith County		
Agriculture	$ 1,179,388	$ 47,175.46
Mining	--	---
Construction	505,026	20,344.27
Manufacturing	548,711	21,948.44
Transportation	8,292,729	331,709.11
Wholesale	9,824,224	392,968.96
Retail	30,043,273	1,202,837.37
Banking, Insurance, Real Estate	--	---
Services	7,439,069	297,779.76
Other	3,004,549	120,182.00
County Total	**$60,836,969**	**$2,434,945.37**
Keya Paha County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	603,957	24,158.28
Banking, Insurance, Real Estate	--	---
Services	245,102	9,804.08
Other	556,300	22,252.00
County Total	**$1,405,359**	**$56,214.36**
Kimball County		
Agriculture	$ 100,711	$ 4,028.44
Mining	--	---
Construction	90,089	3,603.56
Manufacturing	170,261	6,810.44
Transportation	2,101,159	84,046.36
Wholesale	1,347,187	53,887.48
Retail	10,484,031	419,361.23
Banking, Insurance, Real Estate	--	---
Services	2,211,460	82,967.01
Other	3,784,388	150,516.48
County Total	**$20,289,266**	**$805,221.00**
Knox County		
Agriculture	$ 515,549	$ 20,622.02
Mining	--	---
Construction	467,317	18,692.68
Manufacturing	440,567	17,596.97
Transportation	5,471,591	218,863.60
Wholesale	474,773	18,990.92
Retail	18,953,293	758,131.72
Banking, Insurance, Real Estate	--	---
Services	3,509,491	140,377.67
Other	1,265,732	50,629.28
County Total	**$31,098,313**	**$1,243,904.86**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Lancaster County		
Agriculture	$ 11,132,209	$ 445,304.36
Mining	--	---
Construction	8,069,648	322,340.43
Manufacturing	68,750,044	2,738,061.72
Transportation	187,888,120	7,528,195.45
Wholesale	84,651,036	3,394,536.54
Retail	677,557,371	27,134,408.59
Banking, Insurance, Real Estate	1,942,079	77,683.16
Services	142,217,774	5,700,274.03
Other	74,377,405	3,020,086.81
County Total	**$1,256,585,686**	**$50,360,891.09**
Lincoln County		
Agriculture	$ 2,033,978	$ 81,359.12
Mining	--	---
Construction	1,638,176	65,527.04
Manufacturing	1,468,064	58,722.76
Transportation	20,326,479	813,059.12
Wholesale	5,174,835	206,993.40
Retail	102,175,204	4,091,949.39
Banking, Insurance, Real Estate	591,777	23,671.08
Services	25,273,650	1,012,141.01
Other	7,355,146	294,205.79
County Total	**$166,037,309**	**$6,647,628.71**
Logan County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	0	0.00
Manufacturing	--	---
Transportation	0	0.00
Wholesale	--	---
Retail	762,001	30,480.04
Banking, Insurance, Real Estate	0	0.00
Services	--	---
Other	268,211	10,728.44
County Total	**$1,030,212**	**$41,208.48**
Loup County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	0	0.00
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	--	---
Retail	293,435	11,737.40
Banking, Insurance, Real Estate	0	0.00
Services	--	---
Other	212,173	8,486.92
County Total	**$505,608**	**$20,224.32**
Madison County		
Agriculture	$ 2,853,724	$ 113,001.98
Mining	--	---
Construction	5,937,911	233,482.44
Manufacturing	4,226,390	169,055.53
Transportation	26,043,252	1,041,729.86
Wholesale	8,852,903	354,117.15
Retail	130,005,500	5,199,282.51
Banking, Insurance, Real Estate	231,603	9,264.12
Services	23,520,232	942,066.19
Other	9,372,768	374,910.66
County Total	**$211,044,283**	**$8,436,910.44**
McPherson County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	0	0.00
Manufacturing	--	---
Transportation	0	0.00
Wholesale	0	0.00
Retail	162,881	6,515.24
Banking, Insurance, Real Estate	0	0.00
Services	--	---
Other	50,356	2,014.24
County Total	**$213,237**	**$8,529.48**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Merrick County		
Agriculture	$ 1,018,553	$ 40,742.12
Mining	0	0.00
Construction	789,891	31,595.64
Manufacturing	422,953	16,918.08
Transportation	1,493,586	59,743.44
Wholesale	539,115	21,564.60
Retail	15,241,650	609,666.05
Banking, Insurance, Real Estate	--	---
Services	2,246,084	89,843.36
Other	1,409,235	56,369.40
County Total	**$23,161,067**	**$926,442.69**
Morrill County		
Agriculture	$ 284,932	$ 11,397.26
Mining	--	---
Construction	298,395	11,935.80
Manufacturing	--	---
Transportation	3,467,420	138,696.80
Wholesale	--	---
Retail	10,833,009	433,320.37
Banking, Insurance, Real Estate	--	---
Services	3,010,782	120,431.28
Other	685,317	27,412.79
County Total	**$18,579,855**	**$743,194.30**
Nance County		
Agriculture	$ 467,463	$ 18,698.52
Mining	--	---
Construction	673,151	26,926.04
Manufacturing	67,048	2,681.92
Transportation	1,933,363	77,334.20
Wholesale	--	---
Retail	4,536,252	181,450.08
Banking, Insurance, Real Estate	--	---
Services	864,941	34,597.64
Other	1,969,003	78,760.12
County Total	**$10,511,221**	**$420,448.52**
Nemaha County		
Agriculture	$ 707,895	$ 28,315.80
Mining	--	---
Construction	262,640	10,505.57
Manufacturing	573,157	22,926.28
Transportation	4,770,143	190,805.73
Wholesale	947,380	37,895.20
Retail	15,416,850	616,859.03
Banking, Insurance, Real Estate	--	---
Services	2,295,696	91,827.88
Other	984,895	39,395.81
County Total	**$25,958,656**	**$1,038,531.30**
Nuckolls County		
Agriculture	$ 1,471,698	$ 58,867.92
Mining	--	---
Construction	312,163	12,486.52
Manufacturing	--	---
Transportation	4,700,502	188,020.08
Wholesale	626,785	25,071.40
Retail	12,995,568	519,822.70
Banking, Insurance, Real Estate	--	---
Services	2,191,305	87,652.20
Other	1,342,951	53,718.04
County Total	**$23,640,972**	**$945,638.86**
Otoe County		
Agriculture	$ 783,671	$ 31,346.81
Mining	--	---
Construction	1,506,440	60,257.60
Manufacturing	3,012,991	121,183.64
Transportation	9,343,466	377,538.61
Wholesale	1,013,045	40,521.81
Retail	36,455,647	1,461,901.33
Banking, Insurance, Real Estate	--	---
Services	5,254,685	210,115.77
Other	2,059,269	82,370.76
County Total	**$59,429,214**	**$2,385,236.33**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Pawnee County		
Agriculture	$ 129,303	$ 5,172.12
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	1,771,608	70,864.29
Wholesale	--	---
Retail	3,214,458	128,578.31
Banking, Insurance, Real Estate	--	---
Services	1,963,740	78,549.60
Other	496,766	19,486.72
County Total	**$7,575,875**	**$302,651.04**
Perkins County		
Agriculture	$ 267,393	$ 10,695.74
Mining	--	---
Construction	657,946	26,317.84
Manufacturing	247,216	9,888.64
Transportation	2,976,549	119,061.96
Wholesale	--	---
Retail	6,366,196	254,647.87
Banking, Insurance, Real Estate	0	0.00
Services	2,641,197	105,647.88
Other	533,848	21,353.93
County Total	**$13,690,345**	**$547,613.86**
Phelps County		
Agriculture	$ 1,056,360	$ 42,254.40
Mining	--	---
Construction	1,402,228	56,089.12
Manufacturing	503,996	20,159.84
Transportation	7,074,023	282,960.92
Wholesale	1,269,803	50,792.12
Retail	31,345,731	1,253,834.36
Banking, Insurance, Real Estate	--	---
Services	4,272,368	170,894.72
Other	1,959,523	78,380.88
County Total	**$48,884,032**	**$1,955,366.36**
Pierce County		
Agriculture	$ 1,267,213	$ 50,688.52
Mining	--	---
Construction	711,127	28,445.08
Manufacturing	1,224,101	48,964.04
Transportation	3,438,674	137,546.96
Wholesale	318,543	12,741.72
Retail	8,645,248	345,809.93
Banking, Insurance, Real Estate	--	---
Services	2,205,025	88,199.83
Other	2,316,011	93,479.44
County Total	**$20,125,942**	**$805,875.52**
Platte County		
Agriculture	$ 4,559,534	$ 182,854.36
Mining	--	---
Construction	3,170,586	126,823.44
Manufacturing	7,747,887	309,139.69
Transportation	24,566,594	989,684.76
Wholesale	6,092,975	243,718.97
Retail	100,464,915	4,022,169.41
Banking, Insurance, Real Estate	378,038	15,121.52
Services	18,214,587	728,903.85
Other	5,195,966	207,730.05
County Total	**$170,391,082**	**$6,826,146.05**
Polk County		
Agriculture	$ 549,691	$ 21,987.64
Mining	--	---
Construction	2,244,031	89,761.24
Manufacturing	465,044	18,601.76
Transportation	5,920,107	236,804.39
Wholesale	--	---
Retail	8,192,352	327,694.08
Banking, Insurance, Real Estate	--	---
Services	1,310,979	52,439.16
Other	2,509,208	100,368.34
County Total	**$21,191,412**	**$847,656.61**

Continued - Table 4

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Red Willow County		
Agriculture	$ 1,699,348	$ 67,973.92
Mining	607,942	24,317.68
Construction	554,860	22,194.40
Manufacturing	372,098	14,505.23
Transportation	14,762,231	590,858.51
Wholesale	1,973,255	78,930.18
Retail	52,723,560	2,143,286.86
Banking, Insurance, Real Estate	1,267,913	50,716.54
Services	6,807,694	272,547.76
Other	3,792,390	158,070.76
County Total	**$84,561,291**	**$3,423,401.84**
Richardson County		
Agriculture	$ 340,531	$ 13,621.24
Mining	--	---
Construction	590,328	23,613.20
Manufacturing	--	---
Transportation	5,127,992	205,119.67
Wholesale	635,734	25,429.36
Retail	22,243,422	890,633.45
Banking, Insurance, Real Estate	--	---
Services	4,777,114	190,830.88
Other	1,480,730	59,514.84
County Total	**$35,195,851**	**$1,408,762.64**
Rock County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	216,389	8,655.56
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	3,883,336	155,346.95
Banking, Insurance, Real Estate	0	0.00
Services	1,041,929	42,073.16
Other	617,341	24,693.64
County Total	**$5,758,995**	**$230,769.31**
Saline County		
Agriculture	$ 507,751	$ 20,310.04
Mining	--	---
Construction	192,085	7,683.40
Manufacturing	478,942	19,157.68
Transportation	5,579,699	223,188.27
Wholesale	673,515	26,940.60
Retail	34,550,002	1,382,110.95
Banking, Insurance, Real Estate	--	---
Services	3,595,924	143,817.87
Other	3,820,429	152,817.16
County Total	**$49,398,347**	**$1,976,025.97**
Sarpy County		
Agriculture	$ 1,162,425	$ 46,833.00
Mining	--	---
Construction	1,940,874	77,634.96
Manufacturing	5,231,263	212,105.72
Transportation	13,442,352	537,380.85
Wholesale	2,098,192	84,683.33
Retail	150,734,402	6,031,074.06
Banking, Insurance, Real Estate	1,363,255	54,530.20
Services	27,519,607	1,108,149.22
Other	10,180,575	407,643.17
County Total	**$213,672,945**	**$8,560,034.51**
Saunders County		
Agriculture	$ 591,683	$ 24,762.32
Mining	458,502	18,340.09
Construction	228,696	9,147.84
Manufacturing	1,005,351	48,095.04
Transportation	5,203,977	208,159.11
Wholesale	401,779	16,157.16
Retail	31,002,301	1,243,150.09
Banking, Insurance, Real Estate	--	---
Services	3,640,996	145,709.66
Other	752,630	30,105.19
County Total	**$43,285,915**	**$1,743,626.50**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Scotts Bluff County		
Agriculture	$ 7,729,889	$ 309,281.55
Mining	--	---
Construction	1,832,733	73,309.32
Manufacturing	3,487,606	139,504.38
Transportation	27,973,533	1,118,941.23
Wholesale	7,747,387	309,895.77
Retail	124,891,136	5,002,455.76
Banking, Insurance, Real Estate	2,550,701	102,028.04
Services	18,844,272	751,209.67
Other	6,385,814	255,432.75
County Total	**$201,443,071**	**$8,062,058.47**
Seward County		
Agriculture	$ 1,299,767	$ 51,990.68
Mining	--	---
Construction	1,628,223	65,370.92
Manufacturing	735,670	29,426.80
Transportation	10,013,192	400,527.96
Wholesale	1,075,874	43,034.96
Retail	31,280,942	1,254,858.30
Banking, Insurance, Real Estate	--	---
Services	7,546,652	301,980.50
Other	3,317,957	132,718.24
County Total	**$56,898,277**	**$2,279,908.36**
Sheridan County		
Agriculture	$ 304,559	$ 12,182.36
Mining	--	---
Construction	583,427	23,337.08
Manufacturing	465,813	18,632.52
Transportation	5,302,061	212,082.37
Wholesale	505,180	20,207.20
Retail	18,436,775	734,664.09
Banking, Insurance, Real Estate	--	---
Services	2,247,068	89,882.72
Other	2,151,542	86,061.68
County Total	**$29,996,425**	**$1,197,050.02**
Sherman County		
Agriculture	$ 254,588	$ 10,183.52
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	249,455	9,978.20
Retail	4,097,356	163,894.24
Banking, Insurance, Real Estate	0	0.00
Services	778,650	31,146.00
Other	2,647,481	105,899.24
County Total	**$8,027,530**	**$321,101.20**
Sioux County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	0	0.00
Transportation	--	---
Wholesale	--	---
Retail	945,501	37,820.04
Banking, Insurance, Real Estate	0	0.00
Services	175,029	7,001.16
Other	211,977	8,479.08
County Total	**$1,332,507**	**$53,300.28**
Stanton County		
Agriculture	$ 157,109	$ 6,284.36
Mining	0	0.00
Construction	--	---
Manufacturing	--	---
Transportation	1,941 887	77,675.48
Wholesale	0	0.00
Retail	3,650,262	145,720.05
Banking, Insurance, Real Estate	--	---
Services	844,140	33,765.60
Other	202,477	8,099.08
County Total	**$6,795,875**	**$271,544.57**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Thayer County		
Agriculture	$ 556,690	$ 22,267.60
Mining	--	---
Construction	656,044	26,241.76
Manufacturing	395,548	15,821.92
Transportation	7,519,947	300,797.93
Wholesale	255,414	10,216.56
Retail	12,304,551	493,022.04
Banking, Insurance, Real Estate	--	---
Services	2,661,344	106,453.76
Other	1,654,492	66,179.68
County Total	**$26,004,030**	**$1,041,001.25**
Thomas County		
Agriculture	$ --	$ ---
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	1,599,921	62,849.50
Banking, Insurance, Real Estate	0	0.00
Services	694,533	27,923.32
Other	283,959	11,358.36
County Total	**$2,578,413**	**$102,131.18**
Thurston County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	359,286	14,371.44
Transportation	--	---
Wholesale	--	---
Retail	6,428,448	257,137.92
Banking, Insurance, Real Estate	--	---
Services	697,356	27,894.24
Other	1,869,963	74,475.66
County Total	**$9,355,053**	**$373,879.26**
Valley County		
Agriculture	$ 329,039	$ 13,161.56
Mining	--	---
Construction	355,284	14,211.36
Manufacturing	274,590	10,983.60
Transportation	3,509,090	140,078.78
Wholesale	--	---
Retail	11,477,485	459,099.39
Banking, Insurance, Real Estate	0	0.00
Services	3,604,762	144,190.48
Other	3,169,135	126,765.40
County Total	**$22,719,385**	**$908,490.57**
Washington County		
Agriculture	$ 603,250	$ 24,130.00
Mining	--	---
Construction	640,778	25,631.12
Manufacturing	1,718,470	69,449.80
Transportation	16,055,676	1,574,034.04
Wholesale	410,502	16,420.08
Retail	24,288,397	971,613.76
Banking, Insurance, Real Estate	--	---
Services	4,246,168	201,855.72
Other	4,820,574	207,265.96
County Total	**$52,783,815**	**$3,090,400.48**
Wayne County		
Agriculture	$ 445,827	$ 17,833.09
Mining	0	0.00
Construction	442,895	17,715.80
Manufacturing	--	---
Transportation	5,606,303	224,252.11
Wholesale	--	---
Retail	20,378,164	815,126.56
Banking, Insurance, Real Estate	0	0.00
Services	2,782,429	111,297.16
Other	1,451,708	58,068.29
County Total	**$31,107,326**	**$1,244,293.01**

Nebraska Business Classification	1987 Net Taxable Sales	1987 Sales Tax
Webster County		
Agriculture	$ 770,009	$ 30,800.36
Mining	--	---
Construction	--	---
Manufacturing	--	---
Transportation	--	---
Wholesale	--	---
Retail	5,133,081	205,323.24
Banking, Insurance, Real Estate	--	---
Services	1,756,486	70,259.44
Other	4,104,114	164,164.57
County Total	**$11,763,690**	**$470,547.61**
Wheeler County		
Agriculture	$ --	$ ---
Mining	0	0.00
Construction	--	---
Manufacturing	0	0.00
Transportation	--	---
Wholesale	--	---
Retail	591,122	23,644.88
Banking, Insurance, Real Estate	0	0.00
Services	107,721	4,308.84
Other	235,267	14,404.68
County Total	**$934,110**	**$42,358.40**
York County		
Agriculture	$ 1,663,503	$ 66,540.12
Mining	--	---
Construction	3,428,647	137,072.93
Manufacturing	1,931,011	77,240.44
Transportation	10,726,217	429,048.67
Wholesale	1,818,124	72,799.97
Retail	47,585,456	1,903,435.79
Banking, Insurance, Real Estate	--	---
Services	13,236,280	529,516.28
Other	2,766,441	110,657.62
County Total	**$83,155,679**	**$3,326,311.82**
Unallocated and Non-Resident Returns		
Agriculture	$ 9,797,892	$ 391,915.68
Mining	1,165,938	46,637.52
Construction	6,087,800	245,137.22
Manufacturing	137,094,949	5,674,871.59
Transportation	23,705,534	1,053,215.24
Wholesale	98,029,383	3,925,150.20
Retail	159,212,563	6,386,358.37
Banking, Insurance, Real Estate	18,566,154	742,646.16
Services	134,236,840	5,397,903.28
Other	128,353,004	5,140,827.78
County Total	**$716,250,057**	**$29,004,663.04**
State Total		
Agriculture	$ 111,224,923	$ 4,459,338.90
Mining	17,256,485	693,025.36
Construction	141,311,482	5,624,024.83
Manufacturing	482,451,283	19,581,451.73
Transportation	1,234,555,946	50,457,005.58
Wholesale	552,649,481	22,132,545.61
Retail	4,731,564,991	189,313,462.89
Banking, Insurance, Real Estate	66,855,244	2,674,286.83
Services	1,084,305,490	43,503,719.07
Other	641,667,324	25,742,936.03
County Total	**$9,063,842,655**	**$364,181,796.83**

Note: -- means included in other
0 means no net taxable sales

Table 5

CITY SALES TAX RETURNED TO MUNICIPALITIES

City	Total Sales Tax Returned 1987	Total Sales Tax Returned 1986	Net Change	Percent Change
Beatrice**	$ 597,444	$ --	$ 597,444	--%
Bellevue	2,938,311	2,131,975	806,336	37.8
Chadron	322,259	371,602	(49,343)	(13.3)
Chappell	46,106	47,659	(1,553)	(3.3)
Crawford**	51,893	--	51,893	--
Crete**	222,000	--	222,000	--
Gordon	163,045	149,848	13,197	8.8
Gothenburg**	66,385	--	66,385	--
Kimball	173,894	172,417	1,477	0.9
LaVista	429,781	436,887	(7,106)	(1.6)
Lewellen	13,533	14,261	(728)	(5.1)
Lincoln	20,137,472	18,700,872	1,436,600	7.7
Nebraska City*	420,576	129,670	290,906	--
Norfolk	1,709,660	1,562,976	146,684	9.4
North Platte	1,623,079	1,554,577	68,502	4.4
Ogallala	431,615	418,581	13,034	3.1
Omaha	48,023,193	47,650,113	373,080	0.8
Oshkosh	43,087	42,179	908	2.2
Rushville	61,698	57,272	4,426	7.7
Scottsbluff***	346,242	--	346,242	--
Sidney	468,391	398,971	69,420	17.4
Waterloo**	29,981	--	29,981	--
Total	**$78,319,645**	**$73,839,860**	**$4,479,785**	**6.1%**

*City sales tax was effective October 1, 1986 and 1986 amount is for October through December.
**City sales tax was effective April 1, 1987 and 1987 amount is for April through December.
***City sales tax was effective October 1, 1987 and 1987 amount is for October through December.

HISTORY OF CITY SALES TAX RATES FOR NEBRASKA

City	Period	Rate	City	Period	Rate
Beatrice	4/1/87 - Current	1%	Nebraska City	10/1/86 - Current	1%
Bellevue	1/1/75 - 3/31/87	1%	Norfolk	4/1/85 - Current	1%
	4/1/87 - Current				
			North Platte	10/1/76 - 7/31/78	1%
Chadron	10/1/84 - Current	1%		8/1/78 - 3/31/79	0%
				4/1/79 - Current	1%
Chappell	4/1/83 - Current	1%			
			Ogallala	10/1/80 - Current	1%
Crawford	4/1/87 - Current	1.5%			
			Omaha	11/1/69 - 9/30/70	.5%
Crete	4/1/87 - Current	1%		10/1/70 - 6/30/78	1%
				7/1/78 - Current	1.5%
Eagle	1/1/88 - Current	1%			
			Oshkosh	10/1/82 - Current	1%
Gordon	10/1/82 - Current	1%			
			Rushville	10/1/82 - Current	1%
Gothenburg	4/1/87 - Current	.5%			
			Scottsbluff	10/1/87 - Current	1%
Kimball	10/1/82 - Current	1%			
			Sidney	10/1/80 - Current	1%
LaVista	4/1/85 - Current	1%			
			Terrytown	1/1/88 - Current	1%
Lewellen	10/1/80 - Current	1%			
			Waterloo	4/1/87 - Current	1%
Lincoln	1/1/70 - 9/30/72	.5%			
	10/1/72 - 6/30/85	1%			
	7/1/85 - Current	1.5%			

Table 6

GENERAL FUND SALES TAX CASH REVENUES

Month	Calendar Year 1987	Calendar Year 1986	Net Change	Percent Change	% Change Adjusted
January	$ 27,027,082	$ 23,912,937	$ 3,114,145	13.0%	(1.1)%
February	26,588,042	22,213,058	4,374,984	19.7	4.7
March	30,437,036	26,046,676	4,390,360	16.9	2.2
April	30,909,402	25,201,059	5,708,343	22.7	7.3
May	30,741,315	26,083,749	4,657,566	17.9	3.1
June	33,579,538	27,533,069	6,046,469	22.0	6.7
July	32,250,464	26,587,365	5,663,099	21.3	6.1
August	32,490,113	27,976,729	4,513,384	16.1	1.6
September	34,140,905	27,195,710	6,945,195	25.5	9.8
October	32,472,589	28,901,957	3,570,632	12.4	(1.7)
November	32,362,450	25,612,629	6,749,821	26.4	10.6
December	39,941,368	35,311,587	4,629,781	13.1	(1.0)
Total	**$382,940,304**	**$322,576,525**	**$60,363,779**	**18.7%**	**3.9%**

Table 7

GENERAL FUND SALES TAX CASH RECEIPTS

Month	Calendar Year 1987	Calendar Year 1986	Net Change	Percent Change
January	$ 36,143,115	$ 36,515,876	$ (372,761)	(1.0)%
February	23,634,446	21,233,779	2,400,667	11.3
March	28,815,803	22,368,992	6,446,811	28.8
April	30,792,368	27,130,113	3,662,255	13.5
May	31,064,471	24,876,337	6,188,134	24.9
June	31,607,717	26,139,671	5,468,046	20.9
July	34,018,916	28,007,132	6,011,784	21.5
August	32,248,299	25,916,582	6,331,717	24.4
September	32,447,296	28,503,907	3,943,389	13.8
October	33,823,772	26,613,382	7,210,390	27.1
November	28,684,292	23,593,112	5,091,180	21.6
December	35,543,933	31,561,111	3,982,822	12.6
Total	**$378,824,428**	**$322,459,994**	**$56,364,434**	**17.5%**

MISCELLANEOUS TAX

Miscellaneous tax sources accounted for $106,785,694 of the deposits into the General Fund for calendar year 1987. There are some 20 major classifications of miscellaneous taxes. The largest deposits to the General Fund from these taxes are attributed to cigarette taxes, excise taxes on alcoholic beverages, insurance premium tax, and interest on investments.

Statistics on motor vehicle fuels and aviation fuels taxes collected by the Nebraska Department of Revenue are also included in this section. Of the total tax receipts from motor vehicle fuels, gasohol, and special fuels taxes, two cents per gallon is deposited in the City and County Road Fund. The receipts from the variable excise tax portion of motor vehicle fuels is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund.

A portion of the motor vehicle fuels receipts in the Highway Trust Fund along with revenues collected from various motor vehicle fees and motor vehicle sales tax comprise the Highway Allocation Fund which is distributed by the Department of Roads based on a formula created by law.

The receipts from the aviation fuels tax are deposited in the Nebraska Department of Aeronautics Cash Fund and any refunds for aviation fuels are paid from this fund. The tax on aviation fuels used for air school purposes is totally refundable.

STATISTICAL DATA

Table 1 provides comparison of the General Fund Miscellaneous tax cash receipts for calendar years 1987 and 1986. An explanation of the major miscellaneous taxes is given in Table 1 of the general information section.

Table 2 shows the alcoholic beverages tax revenue and gallonage for calendar year 1987 as reported by the Nebraska Liquor Control Commission. In addition, a history for the total alcoholic beverage revenue and gallonage for the period 1970 through 1987 and a chronology of tax rates are shown.

Table 3 shows a comparison of the cigarette sales and tax receipts for the periods 1964 through 1987. An explanation of the distribution of the cigarette taxes is given in Table 1 of the general information section.

Table 4 shows a comparison of the parimutuel tax receipts for calendar years 1987 and 1986. For the race meets commencing before July 1, 1987, amounts wagered in excess of $7,000,000 were taxed based on the daily average parimutuel handle as it compared to the reported amount for the race meets conducted in 1985. Effective July 1, 1987, no tax is imposed for meets conducted on property on which the Nebraska State Fair is conducted. For all other meets, amounts wagered over $10,000,000 but less than or equal to $100,000,000 is taxed at a rate of two percent and any amount in excess of $100,000,000 is taxed at five percent. An amount equal to two percent of the first taxable $90,000,000 is retained by the licensee for improvements and maintenance and is a credit against the tax.

Between tables 4 and 5 are included graphs of the total net taxable gallons and calculated net tax due for importing dealers, gasohol, and special fuels for the last eight years.

Table 5 shows a comparison of importing dealers net taxable gallons for calendar years 1987 and 1986, and the calculated net tax due. The net taxable gallons shown are motor vehicle fuels imported or manufactured during the specific period and available for consumption.

Table 6 shows a comparison of special fuel dealers for net taxable gallons for calendar years 1987 and 1986, and the calculated net tax due. The special fuels tax is imposed on the number of gallons of fuel used during the tax period.

Table 7 shows a comparison of importing dealers net taxable gallons of aviation fuels imported or manufactured for calendar years 1987 and 1986, and the calculated net tax due.

Table 8 shows a comparison of the number of net taxable gallons of gasohol for calendar years 1987 and 1986. Net taxable gallons includes gallons imported and blended in Nebraska.

Table 9 shows a comparison of the interstate motor carriers' net taxable gallons and calculated revenue for calendar years 1987 and 1986. The calculated gallons of fuel used by interstate motor carriers in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons purchased in Nebraska. The calculated tax due is the tax imposed on the net taxable gallons.

Table 10 shows a comparison of the litter fee receipts for calendar years 1987 and 1986. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 shows a comparison of the lodging tax collected and returned to the counties for calendar years 1987 and 1986. The lodging tax amounts shown are net of the statutory administration fee.

Table 12 shows a comparison of the Bingo, Lottery, Raffle, and Pickle Card Distributors tax receipts for calendar years 1987 and 1986.

Table 1

GENERAL FUND MISCELLANEOUS TAX CASH RECEIPTS

Source	Calendar Year 1987	Calendar Year 1986	Net Change	Percent Increase
Aviation Fuels Tax*	$ ---	$ 5,598	$ (5,598)	--- %
Liquor Taxes	15,776,342	15,006,213	770,129	5.1
Tobacco Products Tax	22,811,640	23,507,619	(695,979)	(3.0)
Parimutuel Wagering Tax	2,178,759	4,999,537	(2,820,778)	(56.4)
Documentary Stamp Tax	2,302,905	2,218,533	84,372	3.8
Admissions & Entertainment Taxes	3,954,918	3,334,528	620,390	18.6
Corporation Occupation Tax	4,436,528	4,508,810	(72,282)	(1.6)
Estate Tax	3,982,982	4,780,943	(797,961)	(16.7)
Revenue from Others	1,777,735	234,188	1,543,547	659.1
Revenues from Services	3,547,507	2,743,924	803,583	29.3
Motor Vehicle Driver's License	2,627,161	2,520,799	106,362	4.2
Motor Vehicle Registration Fees	494,801	441,820	52,981	12.0
Motor Vehicle Title Fees	1,125,483	1,106,901	18,582	1.7
Other Motor Vehicle Licenses Fees	849,829	801,974	47,855	6.0
General Business Fees	1,001,566	1,136,087	(134,521)	(11.8)
Trade and Professional Fees	961,817	797,339	164,478	20.6
Nonoccupational Fees	7,685,536	7,965,203	(279,667)	(3.5)
Interest on Investments	7,545,786	5,685,664	1,860,122	32.7
Fines, Penalties, Interest, Rental	77,471	52,724	24,747	46.9
Sale of Goods and Assets	278,052	302,717	(24,665)	(8.1)
Insurance Premium Tax	17,642,590	25,110,640	(7,468,050)	(29.7)
Miscellaneous Receipts	5,726,286	5,219,992	506,294	9.7
Total	**$106,785,694**	**$112,481,753**	**$ (5,696,059)**	**(5.1)%**

*The amount for calendar year 1986 is for the first six months only.

Table 2

ALCOHOLIC BEVERAGE GALLONS AND REVENUE FOR 1987

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	2,828,500	$559,867	214,410	16,446	237,661	$816,472
February.....	2,373,363	469,928	136,280	10,716	126,047	496,716
March	3,464,445	685,964	148,142	14,258	122,883	535,614
April	3,366,166	667,884	160,538	11,994	164,994	596,021
May	3,430,091	677,782	155,280	13,522	184,594	604,363
June	4,015,216	795,019	157,013	10,893	169,072	590,881
July.....	3,945,400	781,220	168,899	14,899	192,558	647,799
August	3,768,429	746,157	151,863	10,662	168,596	575,457
September	3,437,382	680,606	163,415	11,680	166,716	608,531
October	2,971,372	588,441	193,603	12,069	148,477	682,209
November	2,894,327	659,349	154,796	13,811	143,043	584,106
December	2,660,061	606,300	206,361	11,539	184,771	765,826
**Total	**39,154,752**	**$7,918,517**	**2,010,600**	**152,489**	**2,009,412**	**$7,503,995**

ALCOHOLIC BEVERAGE GALLONS AND REVENUE FOR 1970-1987

Year	Total Gallons	Total Revenue
1970	34,460,020	$ 6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66
1982	46,001,867	13,983,127.01
1983	46,025,192	13,734,082.67
1984	44,735,938	13,335,206.34
1985	43,507,016	13,509,274.10
1986	43,103,172	15,360,045.85
1987	43,327,253	15,422,512.12

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	$.50	5¢	$.15
May 1, 1937	3.5¢	$.80	15¢	$.40
May 30, 1947	4¢	$1.00	20¢	$.55
August 25, 1951	4¢	$1.20	20¢	$.55
May 22, 1963	6¢	$1.20	20¢	$.55
January 1, 1963	6¢	$1.60	20¢	$.55
April 1, 1965	8¢	$1.60	20¢	$.55
July 1, 1972[1]	10¢	$2.00	75¢	$.75
June 1, 1977 —	11¢	$2.25	85¢	$.85
September 7, 1979[1]	12¢	$2.50	55¢	$1.10
August 30, 1981	14¢	$2.75	65¢	$1.25
October 1, 1985	20¢	$2.90	75¢	$1.35
October 1, 1987	23¢	$3.00	75¢	$1.35

NEBRASKA CIGARETTE TAX RECEIPTS

Year	Hand Stamps	Fractional Stamps	Meter Impressions	Number of Packages Taxed	Cigarette Tax Receipts
1962	6,529,700		165,109,810	171,639,510	$ 6,524,449
1963	6,256,000		161,592,500	167,848,500	8,117,806
1964	4,047,000		156,783,500	160,830,500	9,179,067
1965[1]	3,752,000		156,241,520	159,993,520	11,276,852
1966	4,893,000		151,906,880	156,799,880	11,985,845
1967	4,491,000		153,434,000	157,925,000	12,010,375
1968	2,472,100		155,010,550	157,482,650	11,974,465
1969	2,358,600		154,359,450	156,718,050	11,905,706
1970	2,007,400		158,304,490	160,311,890	12,170,433
1971[2]	1,752,150		156,999,386	158,751,536	17,117,404
1972	1,616,000		158,600,670	160,216,670	19,770,429
1973	1,550,500		165,326,290	166,876,790	20,553,919
1974	725,000		174,614,280	175,339,280	21,641,451
1975	2,104,000		177,884,280	179,988,280	22,215,027
1976	2,685,000		180,347,110	183,032,110	22,570,880
1977	2,754,000		180,273,490	183,027,490	22,517,276
1978	2,740,000		179,578,000	182,318,000	22,408,593
1979	2,865,000		178,611,000	181,476,000	22,309,681
1980	2,996,000		180,690,000	183,656,000	22,587,450
1981[3]	3,285,000		183,740,800	187,025,800	23,649,402
1982[4]	3,645,000		179,534,400	183,179,400	29,191,135
1983	3,264,000		164,742,600	168,006,600	28,594,286
1984[5]	3,318,000	684,720	169,230,400	173,233,120	29,415,184
1985	3,477,000	3,274,200	159,583,790	166,334,990	28,315,502
1986[6]	3,708,000	3,875,720	155,649,760	163,233,480	34,722,270
1987[7]	3,583,000	3,197,880	148,997,500	155,778,380	37,260,345

[1] Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.
[2] Cigarette Tax rate increase from 8 cents to 13 cents per package on April 28, 1971.
[3] Cigarette Tax increased from 13 cents to 14 cents per package on August 30, 1981.
[4] Cigarette Tax increased from 14 cents to 18 cents per package on May 1, 1982.
[5] Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9 cents per cigarette effective August 1, 1984.
[6] Cigarette Tax rate increased from 18 cents/22.5 cents per package to 23 cents/28.75 cents on March 1, 1986.
[7] Cigarette Tax rate increase from 23 cents/28.75 cents per package to 27 cents/33.75 cents on July 1, 1987.

Table 4

1987 PARIMUTUEL REPORT

Organization	AMOUNT WAGERED		1987 AMOUNT TAXABLE	1987 TAX DUE	1987 TAX CREDIT	1987 TAX PAID	CHANGE IN TAX PAID 1987 over 1986
	1987	1986					
Hall County Livestock Improvement Assoc.	$ 19,844,388	$ 22,295,273	$ 12,844,388	$ 513,776	$ 0	$ 513,776	$ (98,035)
Knights of Ak-Sar-Ben	94,476,205	108,726,807	67,476,205	2,582,016	917,032	1,664,984	(2,404,088)
Atokad Agriculture & Racing Society	2,122,919	2,341,542	0	0	0	0	0
Platte County Agricultural Society	6,102,293	7,367,165	0	0	0	0	(14,687)
Nebraska State Board of Agriculture	11,578,242	13,065,267	0	0	0	0	(242,611)
Total	$136,124,047	$153,796,054	$100,320,593	$3,095,792	$917,032	$2,178,760	$(2,759,421)

History of Parimutuel Wagering Tax Rates

Effective following Fonner Park Races in 1959

Year	Rate
1959	2%
1960	2%
1961	2%
1962	2%
1963	3%
1964	3%
1965	4%
1966	4%
1967	4%
1968	4%
1969	4%
1970	4%
1971	4%
1972	4%
1973	5%
1974	5%
1975	5%
1976	5%
1977	5%
1978	5%
1979	5%
1980	5%
1981	5%
1982	5%
1983	5%[2]
1984	5%[3]
1985	5%[4]
1986	4-5%[5]
1987	2-5%[6]

[2]Effective March 24, 1982, and up to January 1, 1986, the first $5 million wagered at a meet where races are not held more than three days per week are not taxed. At all other meets, the first million dollars wagered is not taxed. All amounts wagered in excess of these limits are taxed at the rate of 5%.

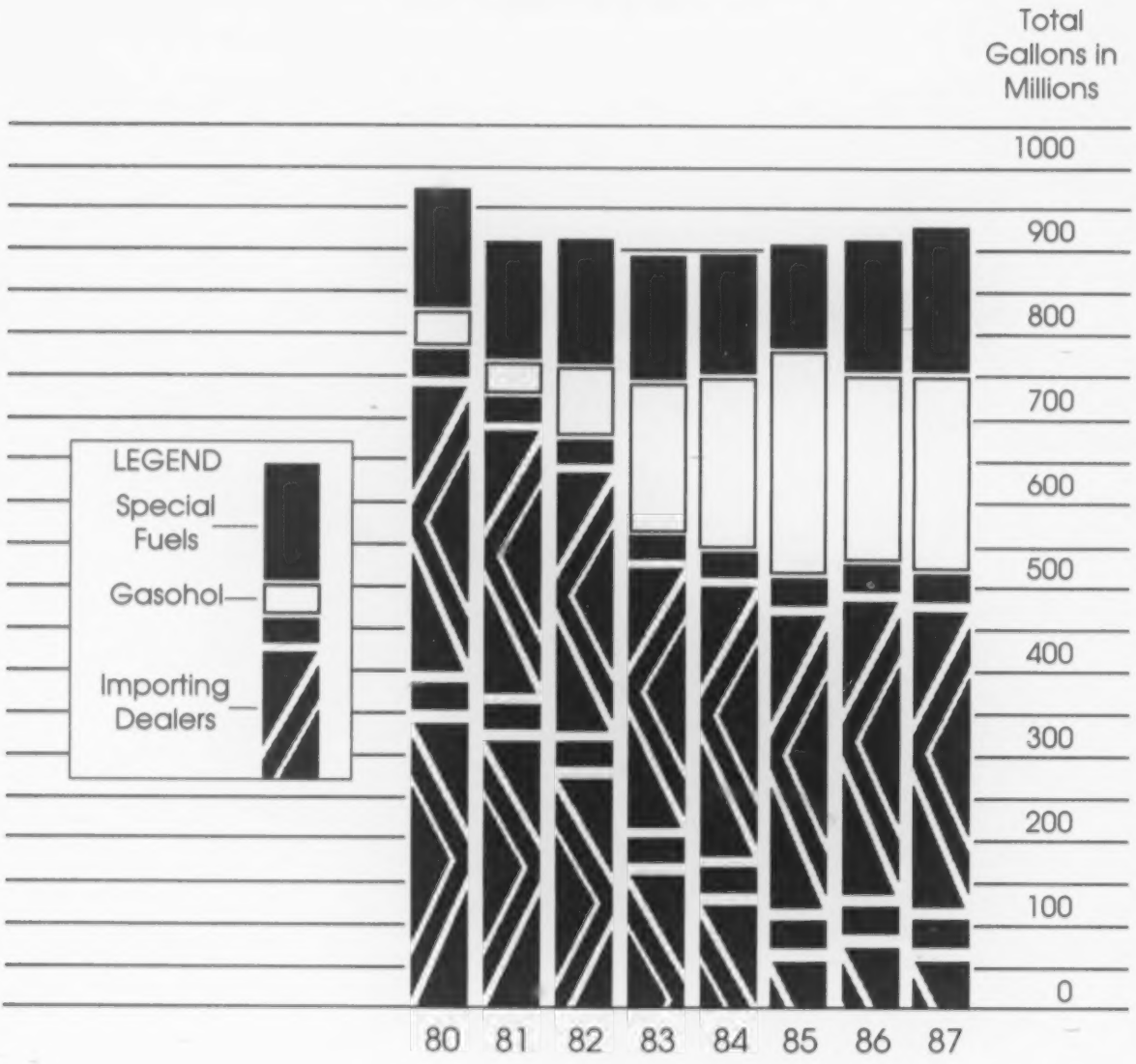
[3]Effective July 10, 1984, tax rate is 3% for State Fairgrounds racing.

[4]Effective June 7, 1985 the tax rate is 4% for State Fairgrounds racing. At all other meets the tax rate is 5%. The first $7,000,000 is not taxed at all meets.

[5]Effective March 29, 1986 the tax rate is 4% for State Fairgrounds racing. At all other meets the tax rate is based on the daily average parimutuel handle for the year compared to the 1985 daily average parimutuel handle. If it is less than 95% of 1985, the rate is 4%, if it is greater than 95% of 1985 but less than 100%, the rate is 4.5%, and if it is greater than 100% of 1985, the rate is 5%. The first $7,000,000 is not taxed at all meets.

[6]Effective July 1, 1987 there is no tax for State Fairgrounds racing. At all other meets the first $10,000,000 is not taxed. Any amount over $10,000,000 but less than or equal to $100,000,000 is taxed at the rate of 2%. Any amount over $100,000,000 is taxed at the rate of 5%.

MOTOR FUEL GALLONS



CALCULATED MOTOR FUELS TAX DUE

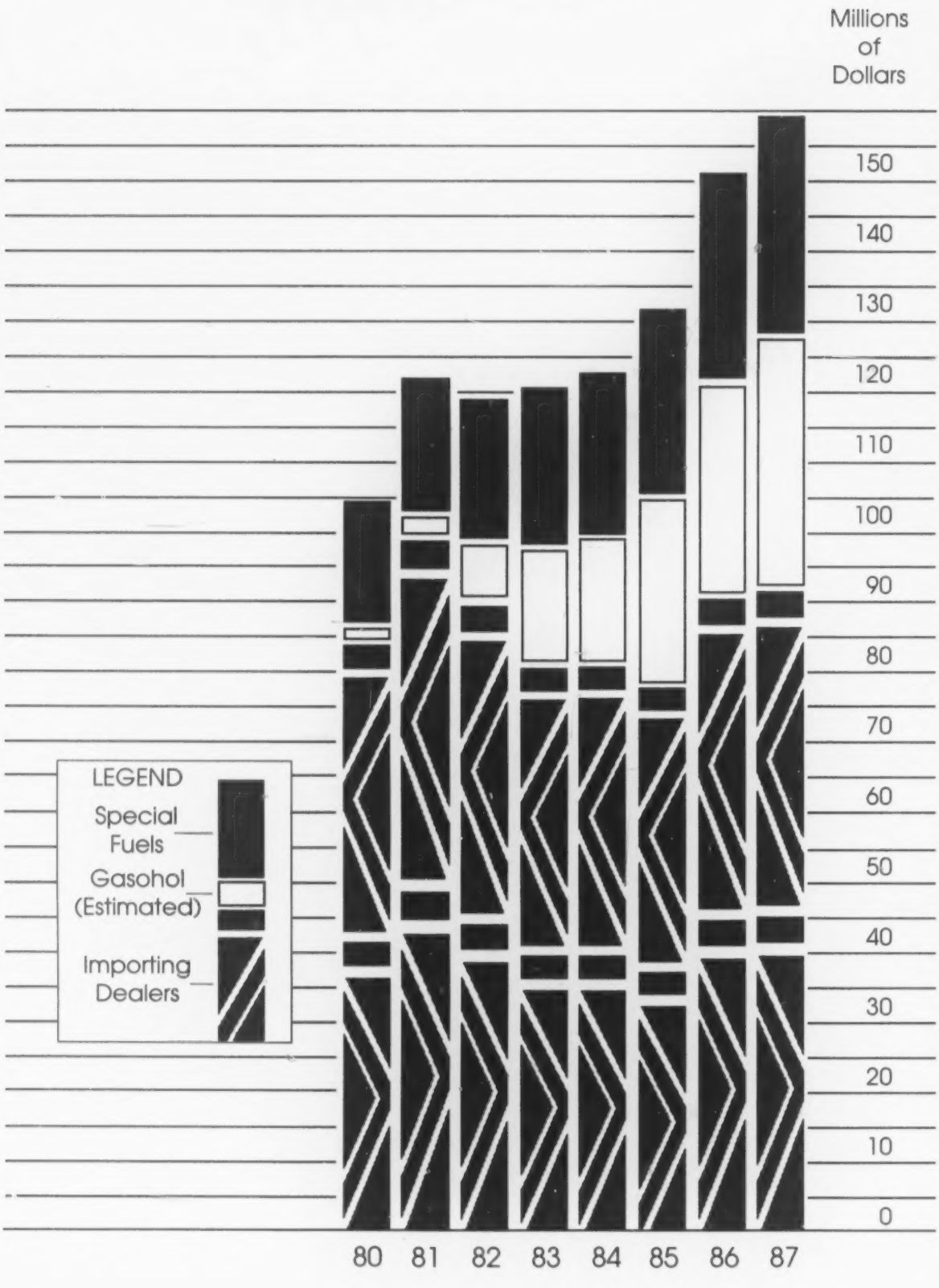


Table 5

IMPORTING DEALERS NET TAXABLE GALLONS AND CALCULATED NET TAX DUE

Month	1987 Net Taxable Gallons	1986* Net Taxable Gallons	Percent Change	1987 Calculated Net Tax Due
January	35,228,527	35,114,929	0.3%	$ 6,361,934
February	32,546,107	31,843,352	2.2	5,876,457
March	40,104,071	43,849,826	(8.5)	7,245,107
April	42,405,802	43,147,273	(1.7)	7,998,995
May	44,025,193	49,210,861	(10.5)	8,306,173
June	46,239,486	51,168,792	(9.6)	8,724,557
July	52,505,596	49,091,775	7.0	9,179,487
August	44,757,032	50,943,644	(12.1)	7,821,721
September	45,357,631	40,778,118	11.2	7,925,131
October	48,994,136	52,789,301	(7.2)	8,709,382
November	37,856,105	43,019,866	(12.0)	6,725,378
December	43,604,641	48,267,565	(9.7)	7,750,336
Total	**513,624,327**	**539,225,302**	**(4.7)%**	**$92,624,658**

*Revised Amounts

Table 6

SPECIAL FUELS NET TAXABLE GALLONS AND CALCULATED NET TAX DUE

Month	1987 Net Taxable Gallons	1986* Net Taxable Gallons	Percent Change	1987 Calculated Net Tax Due
January	12,569,020	12,607,638	(0.3)%	$ 2,263,328
February	12,026,471	11,941,224	0.7	2,166,138
March	14,139,420	14,082,870	0.4	2,546,627
April	14,069,544	13,706,994	2.6	2,645,102
May	13,965,114	13,881,154	0.6	2,625,840
June	15,031,120	14,404,590	4.3	2,825,440
July	14,357,875	13,604,770	5.5	2,500,069
August	14,616,847	14,026,292	4.2	2,546,209
September	16,227,970	14,498,129	11.9	2,825,627
October	16,481,096	15,299,402	7.7	2,919,801
November	13,988,558	13,674,969	2.3	2,477,999
December	14,686,777	13,321,831	10.2	2,600,525
Total	**172,159,812**	**165,049,863**	**4.3%**	**$30,942,705**

*Revised Amounts

Table 7

AVIATION FUELS NET TAXABLE GALLONS AND CALCULATED NET TAX DUE

Month	1987 Net Taxable Gallons	1986* Net Taxable Gallons	Percent Change	1987 Calculated Net Tax Due
January	2,774,227	3,044,506	(8.9)%	$ 86,735
February	2,913,749	2,780,193	4.8	89,782
March	3,596,627	2,430,343	48.0	111,222
April	3,727,666	2,670,420	39.6	117,979
May	3,366,460	3,747,404	(10.2)	105,061
June	3,753,459	3,072,404	22.2	119,849
July	4,021,039	3,323,153	21.0	129,453
August	3,977,239	2,848,690	39.6	125,102
September	3,129,023	2,544,094	23.0	97,978
October	3,977,093	2,735,285	45.4	123,302
November	3,499,982	2,650,789	32.0	108,477
December	2,925,582	2,919,791	0.2	91,023
Total	**41,662,146**	**34,767,072**	**19.8%**	**$1,305,963**

*Revised Amount

Table 8

GASOHOL NET TAXABLE GALLONS AND CALCULATED NET TAX DUE

Month	1987 Net Taxable Gallons	1986 Net Taxable Gallons	Percent Change	1987 Calculated Net Tax Due
January	16,518,047	18,070,282	(8.6)%	$ 2,495,154
February	16,659,564	16,010,000	4.1	2,518,385
March	19,831,282	19,822,401	0.0	2,997,621
April	18,995,068	19,300,942	(1.6)	3,018,090
May	20,712,584	18,579,381	11.5	3,293,766
June	20,691,405	17,875,307	15.8	3,288,292
July	21,337,704	16,755,385	27.3	3,391,338
August	19,881,790	16,089,276	23.6	3,165,181
September	19,466,009	15,031,605	29.5	3,096,199
October	20,986,541	17,430,321	20.4	2,938,609
November	18,196,469	14,575,383	24.8	2,551,665
December	21,480,357	19,805,123	8.5	3,008,431
Total	**234,756,820**	**209,345,406**	**12.1**	**$35,762,731**

Table 9

INTERSTATE MOTOR CARRIERS NET TAXABLE GALLONS AND CALCULATED NET TAX DUE IN 1987

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	1987 Net Taxable Gallons	1986 Net Taxable Gallons	Percent Change	1987 Calculated Net Tax Due
January	822,325	1,114,311	(291,986)	(259,209)	12.6%	$ (53,141)
February	708,124	956,865	(248,741)	(275,721)	(9.8)	(45,271)
March	29,975,384	26,540,565	3,434,819	3,396,181	1.1	625,136
April	770,055	1,079,801	(309,746)	(272,697)	13.6	(58,851)
May	752,807	1,115,258	(362,451)	(256,053)	41.6	(68,865)
June	32,574,894	28,442,138	4,132,756	3,338,051	23.8	785,223
July	801,313	1,156,003	(354,690)	(216,740)	63.6	(62,425)
August	811,051	1,146,953	(335,902)	(244,485)	37.4	(59,119)
September	34,221,396	29,516,443	4,704,953	4,142,515	13.6	828,071
October	880,971	1,320,567	(439,596)	(316,458)	38.9	(78,688)
November	799,248	1,188,753	(389,505)	(874,189)	(55.4)	(11,357)
December	34,993,036	30,367,239	4,625,797	3,080,195	50.2	771,055
Total	**138,110,604**	**123,944,896**	**14,165,708**	**11,241,390**	**26.0%**	**$2,571,768**

Table 10

LITTER FEE RECEIPTS

Month	Calendar Year 1987	Calendar Year 1986
January	$ 927	$ 547
February	27,637	41
March	5,502	(1,339)
April	5	1,151
May	239	3,159
June	3,170	1,495
July	6,056	0
August	607	370
September	321,520	350,559
October	287,124	225,852
November	7,914	1,676
December	20,861	6,984
Total	**$681,562**	**$590,495**

Table 11

LODGING TAX RETURNED TO COUNTIES FOR 1987

County	Total Lodging Tax Returned 1987	Total Lodging Tax Returned 1986	Net Change	Percent Change
Adams	$ 29,211	$ 31,187	$ (1,976)	(6.3)%
Buffalo	116,188	109,437	6,751	6.2
Cherry*	17,767	9,871	7,896	80.0
Cheyenne	20,928	21,084	(156)	(0.7)
Custer	7,443	7,136	306	4.3
Dawes	23,283	21,484	1,799	8.4
Dawson	24,581	24,349	232	1.0
Dodge*	27,804	- -	27,804	- -
Douglas	847,311	817,144	30,166	3.7
Gage*	13,719	10,901	2,817	25.8
Garfield*	- -	- -	- -	- -
Hall	124,314	121,547	2,767	2.3
Harlan*	1,205	- -	1,205	- -
Holt	11,969	11,945	24	0.2
Keith	57,026	51,688	5,339	10.3
Kimball	5,503	4,887	616	12.6
Lancaster	354,222	318,547	35,675	11.2
Lincoln	123,356	115,480	7,876	6.8
Madison	44,083	35,447	8,636	24.4
Morrill	3,941	1,661	2,280	137.2
Otoe*	6,493	2,407	4,087	169.8
Phelps	5,464	5,076	388	7.6
Platte	34,385	32,962	1,423	4.3
Red Willow	10,391	11,789	(1,398)	(11.9)
Sarpy	51,073	55,649	(4,576)	(8.2)
Scotts Bluff	53,512	54,847	(1,335)	(2.4)
Sheridan	3,907	3,432	475	13.8
Sioux	285	263	22	8.5
Washington	2,841	2,526	315	12.5
Webster	1,347	1,303	44	3.4
York	37,908	36,888	1,020	2.8
Total	$2,061,458	$1,920,936	$140,521	7.3%

*See chronology for effective date and tax rate.

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1.5% Tax	Counties with 1% Tax
July 19, 1980	1%	- -	- -	- -
Aug. 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith, Kimball*, Lancaster, Lincoln, Sarpy, and York	- -	- -
Jan. 1, 1981	1%	Adams and Scotts Bluff	- -	- -
Jan. 1, 1932	1%	Madison	- -	- -
April 1, 1982	1%	Custer	- -	Red Willow
July 1, 1982	1%	Platte and Sheridan	- -	- -
Oct. 1, 1982	1%	Dawson and Morrill	- -	Kimball*
April 1, 1983	1%	Cheyenne	- -	- -
July 1, 1983	1%	Webster	- -	- -
Jan. 1, 1984	1%	Phelps	- -	- -
April 1, 1984	1%	Kearney**	- -	- -
April 1, 1985	1%	Washington	- -	- -
Oct. 1, 1985	1%	Sioux	- -	- -
Jan. 1, 1986	1%	Holt	- -	- -
April 1, 1986	1%	Gage	- -	- -
July 1, 1986	1%	Cherry	- -	- -
Oct. 1, 1986	1%	- -	Otoe	- -
Jan. 1, 1987	1%	Dodge	- -	- -
Oct. 1, 1987	1%	Harlan	- -	- -
Jan. 1, 1988	1%	Garfield	- -	- -

*Effective October 1, 1982, Kimball County reduced their lodging tax to 1%.
**Effective July 1, 1984, Kearney County rescinded their lodging tax.

BINGO, LOTTERY, RAFFLE, AND PICKLE CARD DISTRIBUTOR TAX RECEIPTS

Month	Calendar Year 1987	Calendar Year 1986
January	$ 306,470	$ 374,574
February	707,325	301,752
March	14,512	18,892
April	505,350	310,423
May	691,295	497,984
June	31,119	18,197
July	1,086,334	775,665
August	176,745	89,165
September	53,732	27,388
October	679,991	598,623
November	666,271	394,844
December	29,900	7,138
Total	**$4,949,044**	**$3,414,645**

PROPERTY TAX

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

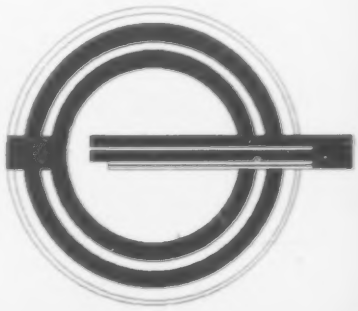
A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November 1966. In addition, the 77th Legislature repealed the head and poll taxes, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

PERSONAL PROPERTY EXEMPTION

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12 1/2 percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated above. This exemption increased by 12 1/2 percent a year until a total of 62 1/2 percent was exempted in 1977.

The 1977 Legislature enacted LB518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated $58.6 million as Personal Property Tax Relief for the reimbursement of these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of $62.2 million was appropriated for fiscal year 1979-80. Livestock became totally exempt in calendar year 1980 and a reimbursement of $70 million was appropriated for fiscal year 1980-81.



LB816 passed by the 87th Legislature, second session 1982, eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB816 provided for the distribution of aid to technical community colleges, natural resource districts, incorporated municipalities, counties, and for aid to school districts from the School Foundation and Equalization Fund.

HOMESTEAD EXEMPTION

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law defines homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home or a residential unit in a dwelling complex owned by a not-for-profit corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The 1985 Legislature revised the benefits of the homestead exemptions to one income criteria. The 1986 Legislature revised the benefits and qualifications for the veterans totally disabled by non-military accident or illness requiring they meet the same income requirements as the over 65 applicants, as follows:

100% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income of $8,400 or less.

80% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $8,401 and $8,900.

60% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $8,901 and $9,400.

40% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $9,401 and $9,900.

20% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $9,901 and $10,400.

The 1986 Legislature also revised the benefits and qualifications for the veterans defined in 80-401.01 receiving benefits from Veterans Administration for 100% disability or unremarried widow(er) of a veteran who died during war or of service connected disability, as follows:

100% of first $35,000 of actual value for a qualified veteran with adjusted gross income of $15,000 or less.

80% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $15,001 and $16,000.

60% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $16,001 and $17,000.

40% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $17,001 and $18,000.

20% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $18,001 and $19,000.

STATISTICAL DATA

Table 1 lists the assessed valuation of the state by year from 1867 to 1987 as reported on the certificate of taxes levied, the total state taxes levied for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 through 1952, property was assessed at its actual value. In 1953 through 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957, property was assessed at 50 percent of its base value. From 1958 through 1980, property was assessed at 35 percent of its actual value. LB187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value, effective 1981. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1974 to 1987.

The 1987 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed on Table 3. The amounts the counties were reimbursed for the 1987 homestead exemption and state aid payments to counties are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1988.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1987 certificate of taxes levied.

The selected taxes levied for 1987 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 5.

Table 6 is the distribution by county of payments in lieu of taxes by Nebraska public power districts. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. It also shows the total payments in lieu of taxes. These payments are from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it, plus a fixed amount based on 1957 levies.

The actual values reported on the abstract of assessment of tangible property for 1987 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment of 1987. The total of these actual value amounts is used to derive each county's valuation figures set by the State Board of Equalization and Assessment.

Table 8 lists oil and mineral interests actual values and is a summarization of all real estate actual values as reported on the abstract of assessment of tangible property for 1987. The real estate actual values are detailed in Tables 11 and 13.

Table 9 provides a breakdown of the tangible individual personal property. Table 10 lists the actual values of special schedules as reported on the 1987 abstract of assessment.

Table 11 shows by county the actual value of agricultural land and rural (unincorporated land), including improvements, as reported on the abstract of assessment for 1987. The first column figures on total agricultural land are further broken down in Table 12 by types of land and acres of such land, by county.

Table 13 shows by county the actual value of urban real estate for 1987. This includes industrial, commercial, and residential land, and improved lots of each type, as reported on the abstract of assessment.

Table 1

HISTORY OF ASSESSED VALUATION AND TOTAL PROPERTY TAX

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	$ 20,069,222	$ 100,576	--	$ --
1870	53,709,828	310,521	--	--
1875	75,467,398	547,124	--	--
1880	90,499,618	356,490	--	--
1885	133,418,699	1,027,018	--	--
1890	184,770,304	1,717,524	--	--
1895	183,717,498	1,257,008	--	--
1900	171,747,593	1,208,084	--	--
1901	174,439,095	1,232,891	--	--
1902	180,091,492	1,131,124	--	--
1903	188,458,379	1,512,316	--	--
1904	294,779,244	1,768,675	6.75	--
1905	304,470,961	2,131,296	7.00	--
1906	313,060,301	2,191,421	7.00	--
1907	329,413,349	2,305,893	7.00	--
1908	391,735,464	2,448,346	5.50	--
1909	398,985,819	2,194,421	5.50	--
1910	412,138,607	2,060,293	5.50	--
1911	415,670,075	2,577,154	6.20	--
1912	463,371,899	2,409,533	5.20	--
1913	470,690,414	3,671,385	7.80	--
1914	471,940,195	3,681,085	7.80	--
1915	481,931,239	3,277,130	6.80	--
1916	500,827,274	3,055,046	6.10	--
1917	528,891,424	4,484,999	8.48	--
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,736,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,146,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	56,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,732,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.54	51,814,011.79
1945	2,153,798,946	6,116,789	2.84	57,511,244.81
1946	2,160,972,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,769	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,313	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.20
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,142.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	--	--	296,865,045.75
1968	4,449,874,119	--	--	296,769,458.27
1969	5,134,365,585	--	--	325,400,472.71
1970	5,375,575,178	--	--	352,520,993.90
1971	5,537,901,733	--	--	390,787,447.41
1972	5,731,535,854	--	--	410,464,626.27
1973	6,077,281,894	--	--	415,893,061.77
1974	6,503,268,242	--	--	453,597,037.65
1975	6,748,224,013	--	--	527,417,744.70
1976	7,017,779,158	--	--	597,045,719.12
1977	7,627,733,927	--	--	640,633,654.96
1978	7,613,655,151	--	--	631,182,814.55
1979	11,980,807,548	--	--	685,227,647.72
1980	12,671,717,612	--	--	710,984,868.00
1981	37,323,254,040[1]	--	--	775,250,227.00
1982	38,553,689,126[1]	--	--	821,983,034.00
1983	41,035,051,584	--	--	895,512,735.00
1984	41,632,906,878	--	--	950,426,265.00
1985	44,606,914,842	--	--	1,016,558,636.00
1986	43,925,258,319	--	--	1,060,100,433.00
1987	44,309,579,823	--	--	1,101,938,031.00

[1] LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

TANGIBLE PROPERTY TAXES LEVIED

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1974	$ 452,328,856	$1,268,182	$ 453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034
1983	894,643,003	869,732	895,512,735
1984	949,604,720	821,545	950,426,265
1985	1,015,708,264	850,372	1,016,558,636
1986	1,059,179,272	921,161	1,060,100,433
1987	1,100,975,102	962,929	1,101,938,031

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.

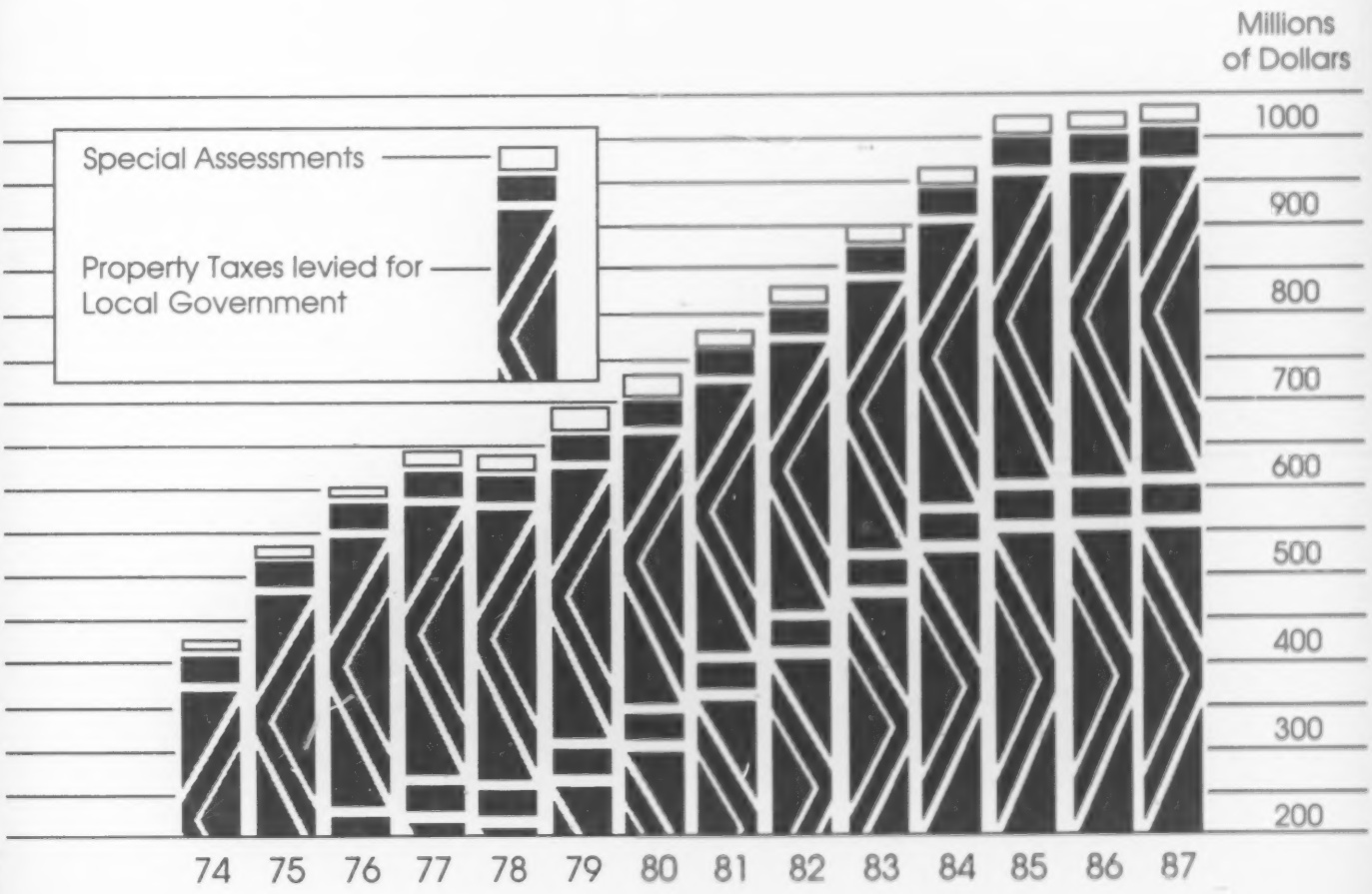


Table 3

ACTUAL VALUATION, PROPERTY TAXES LEVIED, RATE, AND DISTRIBUTIONS OF STATE AID FOR 1987

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	$ 851,142,320	$ 19,800,784	2.3264	$ 749,696.55	$ 272,932.18
Antelope	321,875,297	7,001,147	2.1751	181,021.51	146,386.59
Arthur	30,981,984	600,383	1.9378	2,649.70	15,771.67
Banner	63,198,410	1,084,537	1.6844	5,275.36	37,327.91
Blaine	34,434,482	812,232	2.3588	8,995.16	13,664.45
Boone	281,996,940	5,336,629	1.8924	142,847.54	105,152.44
Box Butte	335,997,732	8,342,870	2.4830	275,270.60	94,725.16
Boyd	64,563,641	1,645,218	2.5482	73,467.12	23,597.44
Brown	122,515,623	2,808,716	2.2925	134,513.16	66,746.39
Buffalo	807,881,053	20,329,441	2.5164	552,126.29	277,426.67
Burt	274,019,404	6,890,068	2.5144	208,910.93	104,528.92
Butler	319,914,022	7,086,311	2.2151	219,150.57	111,507.29
Cass	613,260,114	15,428,430	2.4995	395,297.69	234,387.67
Cedar	277,741,115	6,402,998	2.3054	224,611.37	123,446.13
Chase	209,089,533	4,586,321	2.1935	91,602.80	95,382.47
Cherry	267,280,320	5,811,479	2.1743	151,505.00	119,653.60
Cheyenne	356,821,872	8,071,100	2.2619	202,258.23	171,370.69
Clay	325,771,874	7,735,947	2.3747	146,972.71	81,450.86
Colfax	297,037,240	6,173,178	2.0783	273,659.88	105,964.12
Cuming	376,335,941	7,185,249	1.9093	214,819.64	88,178.74
Custer	442,272,035	11,481,690	2.5961	339,174.00	156,904.64
Dakota	347,250,742	8,956,301	2.5792	340,630.96	161,092.56
Dawes	184,327,508	5,498,213	2.9835	276,129.36	82,584.38
Dawson	614,257,781	16,106,210	2.6221	495,166.83	308,658.38
Deuel	100,840,485	2,531,120	2.5100	58,004.37	50,374.80
Dixon	187,508,460	5,090,822	2.7150	197,242.88	95,659.06
Dodge	881,549,025	23,167,879	2.6281	1,015,091.63	258,661.58
Douglas	10,719,968,525	292,152,306	2.7253	8,931,937.12	2,820,426.47
Dundy	140,643,886	3,053,129	2.1708	41,697.31	59,741.85
Fillmore	343,615,947	7,074,765	2.0589	157,838.59	109,498.33
Franklin	173,161,628	3,913,429	2.2600	103,628.39	88,442.66
Frontier	156,997,899	3,887,109	2.4759	78,023.36	69,656.09
Furnas	187,951,800	5,179,518	2.7558	163,827.52	63,457.45
Gage	603,581,230	15,619,549	2.5878	669,697.23	201,910.45
Garden	112,817,077	2,768,878	2.4543	59,373.33	56,196.06
Garfield	53,341,858	1,574,421	2.9516	84,109.00	24,626.65
Gosper	147,868,915	2,863,310	1.9364	35,458.22	59,739.69
Grant	48,634,608	968,637	1.9917	6,974.74	17,787.45
Greeley	108,102,954	3,010,834	2.7852	84,429.84	52,376.41
Hall	1,206,157,360	33,792,031	2.8016	1,194,676.53	487,889.67
Hamilton	432,674,866	9,056,861	2.0932	121,228.68	113,156.64
Harlan	173,733,524	3,958,326	2.2784	103,139.01	93,604.37
Hayes	86,778,790	1,799,463	2.0736	22,399.76	43,092.93
Hitchcock	147,325,820	3,829,795	2.5995	81,050.14	33,803.79
Holt	382,821,802	8,421,773	2.1999	291,764.00	148,660.40
Hooker	40,104,133	823,544	2.0535	24,998.08	15,383.80
Howard	194,921,754	4,645,506	2.3833	157,839.98	96,641.68
Jefferson	369,582,694	7,177,097	2.6623	299,945.23	119,213.39
Johnson	153,668,286	3,733,244	2.4294	146,033.75	62,773.54
Kearney	337,093,725	6,545,528	1.9418	99,501.97	123,161.14
Keith	331,625,050	6,727,784	2.0287	192,508.24	123,038.74
Keya Paha	45,863,674	813,330	1.7734	12,638.25	26,222.40
Kimball	187,487,978	4,383,518	2.3380	76,972.36	82,918.30
Knox	264,481,925	6,721,312	2.5413	314,157.49	108,202.34
Lancaster	5,161,288,700	121,354,307	2.3512	3,233,886.13	1,665,654.08
Lincoln	882,060,130	23,976,824	2.7183	773,606.15	337,312.25
Logan	36,698,149	894,897	2.4385	15,735.18	13,414.70
Loup	29,240,490	695,924	2.3800	9,840.53	16,432.83
Madison	854,621,829	15,612,690	1.8269	571,928.13	218,249.43
McPherson	30,698,391	537,472	1.7508	4,541.05	8,517.06
Merrick	306,938,875	6,277,171	2.0451	169,058.85	109,085.70
Morrill	225,944,858	5,083,754	2.2500	175,208.36	116,531.47
Nance	156,392,807	3,030,833	1.9380	96,552.83	38,513.48
Nemaha	229,033,581	6,020,974	2.6289	251,142.36	103,602.66
Nuckolls	203,564,820	5,339,384	2.6229	177,256.09	94,799.77
Otoe	446,394,790	10,764,881	2.4115	394,373.20	177,151.71
Pawnee	119,484,363	2,805,580	2.3481	93,222.72	60,484.71
Perkins	206,255,661	4,215,540	2.0438	59,585.51	91,972.37
Phelps	459,544,795	9,655,151	2.1010	182,314.96	137,459.78
Pierce	259,718,341	6,151,259	2.3684	259,695.68	109,048.88
Platte	891,293,552	18,803,409	2.1097	617,867.64	277,520.66
Polk	234,299,249	5,296,356	2.2605	124,251.23	89,605.87
Red Willow	331,432,885	8,740,406	2.6372	285,838.25	115,804.16
Richardson	296,558,932	6,430,713	2.1684	279,702.82	103,521.81
Rock	86,217,122	1,814,326	2.1044	35,752.81	44,317.43
Saline	393,893,173	9,288,076	2.3580	374,239.79	176,421.02
Sarpy	1,980,007,709	58,151,387	2.9369	834,094.63	836,751.77
Saunders	528,491,785	14,103,216	2.6686	564,228.96	192,914.29
Scotts Bluff	775,476,103	21,917,324	2.8263	916,951.61	211,695.35
Seward	438,625,338	10,388,465	2.3684	296,641.67	213,819.77
Sheridan	213,066,254	5,181,691	2.4320	185,002.51	112,696.10
Sherman	115,839,150	3,279,730	2.8313	116,695.79	59,161.89
Sioux	87,486,753	1,501,812	1.7166	16,618.46	29,918.31
Stanton	221,216,882	4,654,384	2.1040	97,090.94	94,652.00
Thayer	361,232,991	6,397,290	2.4489	179,829.00	93,596.90
Thomas	40,034,448	1,066,054	2.6628	13,241.33	17,693.61
Thurston	142,573,717	3,521,938	2.4703	97,135.28	56,892.36
Valley	161,491,897	4,857,384	2.8843	202,827.80	78,060.85
Washington	433,562,022	10,449,900	2.4102	323,292.78	171,780.99
Wayne	258,209,525	5,720,294	2.2154	180,513.11	123,371.12
Webster	151,571,500	4,026,605	2.6566	136,702.52	85,964.62
Wheeler	65,080,510	1,266,461	1.9460	12,673.42	20,801.67
York	553,163,083	11,460,670	2.0718	216,222.68	112,703.09
Total	$44,309,579,823	$1,100,975,102	2.4847	$31,106,094.61	$15,285,076.00

CITIES AND VILLAGES VALUATIONS AND LEVIES FOR 1987

Cities and Villages	Actual Valuation	City Levy
*County Seat		
Adams		
Ayr	$ 1,750,430	.0615
Hastings*	433,702,985	.8612
Holstein	4,150,310	.1925
Juniata	13,919,200	.4877
Kenesaw	14,855,360	.4039
Prosser	1,255,220	.0423
Roseland	6,396,580	.2867
Trumbull	29,475	.0788
Antelope		
Brunswick	4,039,381	.5745
Clearwater	4,712,066	.3693
Elgin	12,639,623	.7955
Neligh*	24,461,192	.8807
Oakdale	2,887,400	.5182
Orchard	7,018,658	.6677
Royal	638,416	.8357
Tilden	3,132,475	.8745
Arthur		
Arthur*	1,519,627	.3388
Banner	- -	- -
Blaine		
Brewster*	283,289	.1742
Dunning	1,474,442	.2117
Halsey	135,575	.2692
Boone		
Albion*	30,163,520	.4439
Cedar Rapids	6,143,380	1.2778
St. Edwards	11,748,215	.6817
Petersburg	5,456,195	.9649
Primrose	1,456,015	.9320
Box Butte		
Alliance*	171,113,297	.7033
Hemingford	13,476,390	.8906
Boyd		
Anoka	90,575	- -
Bristow	893,971	.5649
Butte*	3,701,194	.7793
Gross	31,753	- -
Lynch	2,481,325	1.0230
Monowi	34,295	1.4652
Naper	1,138,776	.5180
Spencer	6,452,144	1.0139
Brown		
Ainsworth*	32,672,999	.8197
Johnstown	641,349	.3578
Long Pine	5,381,949	.6450
Buffalo		
Amherst	2,566,469	.7224
Elm Creek	9,632,835	.8505
Gibbon	20,023,137	1.3173
Kearney*	380,622,116	.4812
Miller	1,118,671	.1242
Pleasanton	4,237,347	.2438
Ravenna	15,088,075	.7954
Riverdale	3,142,141	.1315
Shelton	12,554,676	.7290
Burt		
Craig	1,626,120	1.5990
Decatur	5,405,370	1.1778
Lyons	14,421,648	.8979
Oakland	14,654,852	1.2186
Tekamah*	27,660,612	1.2696

Cities and Villages	Actual Valuation	City Levy
Butler		
Abie	992,875	.2853
Bellwood	6,084,890	.8375
Brainard	5,977,456	1.3268
Bruno	1,691,458	.7094
David City*	44,446,952	1.3393
Dwight	2,623,963	.4953
Garrison	1,395,406	.0608
Linwood	1,051,812	- -
Octavia	1,089,435	.5324
Rising City	6,820,837	.8000
Surprise	721,922	- -
Ulysses	2,681,949	1.2949
Cass		
Alvo	1,614,370	.7433
Avoca	2,970,773	.7701
Cedar Creek	9,969,113	.1808
Eagle	13,870,973	1.4662
Elmwood	9,815,552	.4774
Greenwood	9,349,520	.8544
Louisville	14,304,112	.7842
Manley	1,832,694	.5205
Murdock	4,167,768	.8024
Murray	8,072,253	.2339
Nehawka	4,206,649	.5091
Plattsmouth*	80,555,231	.4710
South Bend	1,221,500	.0819
Union	4,092,919	.3208
Weeping Water	17,184,808	.7448
Cedar		
Belden	1,695,260	.4485
Coleridge	6,905,760	1.2699
Fordyce	1,472,720	.6916
Hartington*	21,290,955	.8205
Laurel	14,001,110	.5442
Magnet	607,725	1.4690
Obert	335,080	.9157
Randolph	13,038,980	.5556
St. Helena	505,965	.6324
Wynot	1,427,260	.7015
Chase		
Imperial*	41,260,404	.7590
Lamar	- -	- -
Wauneta	11,146,629	.9956
Cherry		
Cody	2,183,866	.3805
Crookston	1,565,268	.3284
Kilgore	1,309,606	.2542
Merriman	2,557,477	.6906
Nenzel	258,948	- -
Valentine*	47,316,596	.7065
Wood Lake	1,225,606	.2034
Cheyenne		
Dalton	5,821,939	.5783
Gurley	3,932,387	.6292
Lodgepole	6,761,171	.5208
Potter	6,938,419	.6000
Sidney*	127,806,054	.2518
Clay		
Clay Center*	11,152,731	.9214
Deweese	1,059,162	.3852
Edgar	8,173,806	.9337
Fairfield	6,636,489	.9599
Glenvil	3,390,502	.9452
Harvard	10,301,209	1.3442
Ong	1,302,636	1.3299
Saronville	640,253	.7816
Sutton	21,863,805	1.3414
Trumbull	4,191,365	.0788

Continued -- Table 4

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	10,952,090	.8300
Howells	9,347,505	.5199
Leigh	6,152,525	.8779
Rogers	1,296,275	.5562
Schuyler*	64,767,460	.7164
Cuming		
Bancroft	8,554,805	.4012
Beemer	11,082,279	.3206
West Point*	73,565,913	.7158
Wisner	23,218,427	.6084
Custer		
Anselmo	1,914,015	.9615
Ansley	6,463,470	.9640
Arnold	9,677,175	1.0500
Berwyn	1,342,410	.9215
Broken Bow*	65,262,980	1.1431
Callaway	6,463,940	.6521
Comstock	1,688,095	1.8177
Mason City	2,216,875	1.0180
Merna	5,992,670	.7362
Oconto	1,658,635	.6835
Sargeant	10,995,490	.9532
Dakota		
Dakota City*	18,472,271	.9873
Emerson	3,790,321	.6860
Homer	7,052,223	.3652
Hubbard	2,223,772	.3237
Jackson	3,281,867	.3500
South Sioux City	155,395,254	.5275
Dawes		
Chadron*	78,065,388	.5665
Crawford	12,889,703	1.1036
Marsland	--	--
Whitney	942,163	.4247
Dawson		
Cozad	68,584,533	.6663
Eddyville	801,228	.6615
Farnam	2,919,698	1.2860
Gothenburg	51,662,662	.9040
Lexington*	110,499,071	.5278
Overton	6,057,164	.9893
Sumner	2,180,757	1.1300
Deuel		
Big Springs	9,351,949	.7222
Chappell*	17,377,689	.6608
Dixon		
Allen	4,402,020	.5100
Concord	1,069,510	.3834
Dixon	1,236,970	.8063
Emerson	5,090,235	.6860
Martinsburg	767,440	.1579
Maskel	424,210	.6011
Newcastle	3,690,910	.7607
Ponca*	11,889,590	.8662
Wakefield	14,612,175	.8959
Waterbury	694,380	.9454
Dodge		
Dodge	15,194,455	.3885
Fremont*	467,906,685	.7688
Hooper	11,752,610	.8779
Inglewood	3,138,135	.3913
Nickerson	3,330,520	.4026
North Bend	22,913,515	.3363
Scribner	15,745,515	.4688
Snyder	5,248,560	.8619
Uehling	3,530,610	1.3659
Winslow	1,051,335	.9752

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	13,901,785	.87999
Elkhorn	31,216,880	.80477
Omaha*	8,709,044,850	.61920
Ralston	130,179,820	.77681
Valley	37,044,245	.70000
Waterloo	8,824,320	.92848
Dundy		
Benkelman*	17,370,759	.9013
Haigler	1,824,680	1.3710
Fillmore		
Exeter	9,827,005	1.3971
Fairmont	9,527,804	.5870
Geneva*	44,549,210	.5171
Grafton	2,837,161	.3266
Milligan	6,101,855	.9341
Ohiowa	1,883,384	.9478
Shickley	7,454,941	.6018
Strang	851,454	.3326
Franklin		
Bloomington	1,556,966	.5125
Campbell	4,088,059	.7640
Franklin*	17,178,612	.7030
Hildreth	5,372,923	1.5459
Naponee	1,322,196	.4206
Riverton	902,840	.2113
Upland	2,379,983	1.0500
Frontier		
Curtis	10,990,363	1.1270
Eustis	6,860,108	.5719
Maywood	5,319,539	.7559
Moorefield	1,000,600	.0424
Stockville*	246,990	.6870
Furnas		
Arapahoe	14,881,915	1.3305
Beaver City*	5,561,705	1.1032
Cambridge	13,832,380	1.0390
Edison	2,442,710	.4585
Hendley	763,010	.4587
Holbrook	2,062,890	1.3040
Oxford	8,892,775	1.2116
Wilsonville	1,175,900	1.7263
Gage		
Adams	6,741,660	.5441
Barneston	1,253,595	.6849
Beatrice*	211,491,195	.5654
Blue Springs	4,075,515	.6211
Clatonia	4,108,480	.5959
Cortland	6,685,235	.6472
Filley	2,436,055	.2115
Liberty	1,141,665	.9909
Odell	4,210,275	.7123
Pickrell	3,004,240	.4414
Virginia	1,147,810	.7388
Wymore	18,403,060	.6372
Garden		
Lewellen	3,941,033	.3378
Oshkosh*	15,309,017	--
Garfield		
Burwell*	16,855,912	.7894
Gosper		
Elwood*	11,698,224	.4147
Smithfield	603,408	.1674
Grant		
Hyannis*	4,005,692	1.0853

Cities and Villages	Actual Valuation	City Levy
Greeley		
Greeley*	5,615,005	.8119
Scotia	4,080,865	1.1708
Spalding	6,044,433	.8964
Wolbach	2,541,965	.8833
Hall		
Alda	11,655,278	.1838
Cairo	11,550,142	.8524
Doniphan	11,001,914	.3894
Grand Island*	822,318,258	.5090
Wood River	16,204,777	.7548
Hamilton		
Aurora*	70,625,507	.6605
Giltner	5,658,785	.3749
Hampton	8,322,836	.3606
Hordville	2,385,887	.6152
Marquette	3,831,832	.3172
Phillips	3,453,444	.5967
Stockham	370,780	--
Harlan		
Alma*	19,002,174	.8719
Huntley	652,367	.1563
Orleans	5,924,762	.4583
Oxford	3,595,447	1.2116
Ragan	1,079,266	.3392
Republican City	4,893,110	.3378
Stamford	2,664,509	.3328
Hayes		
Hamlet	1,164,905	.6597
Hayes Center*	4,103,105	.5592
Palisade	277,882	1.2778
Hitchcock		
Culbertson	8,185,425	1.2758
Palisade	4,096,735	1.2778
Stratton	6,122,734	1.4369
Trenton*	7,034,106	1.0165
Holt		
Atkinson	14,083,888	2.4361
Chambers	4,292,658	.9237
Emmet	704,617	.4833
Ewing	4,373,666	.6879
Inman	1,343,379	.3721
O'Neill*	67,233,981	.7365
Page	1,504,568	.3249
Stuart	5,546,252	.8267
Hooker		
Mullen*	7,963,742	.5895
Howard		
Boelus	2,431,291	--
Cotesfield	714,497	.2827
Cushing	204,463	.7410
Dannebrog	3,555,609	.5813
Elba	2,590,210	.2647
Farwell	2,986,614	.3559
St. Paul*	36,501,468	.4815
Jefferson		
Daykin	2,824,472	.8713
Diller	2,851,026	.4932
Endicott	1,533,394	.3326
Fairbury*	61,646,389	.9045
Hartline	822,390	.2651
Jansen	2,025,186	1.1278
Plymouth	7,681,488	.6091
Reynolds	947,870	.4239
Steele City	761,678	1.1049

Cities and Villages	Actual Valuation	City Levy
Johnson		
Cook	5,637,327	.7409
Carb Orchard	518,253	.7699
Elk Creek	1,909,317	1.0424
Sterling	7,732,551	.5666
Tecumseh*	29,343,289	.6914
Kearney		
Axtell	10,230,490	1.0439
Heartwell	823,070	.3839
Minden*	54,319,905	.9199
Norman	767,220	.2772
Wilcox	6,429,765	.4680
Keith		
Brule	7,009,465	.3904
Ogallala*	122,144,515	.3395
Paxton	8,729,830	.5212
Keya Paha		
Springview*	3,869,858	.5369
Kimball		
Bushnell	2,326,810	.6838
Dix	3,357,455	.6631
Kimball*	53,139,668	.6101
Knox		
Bazile Mills	276,352	.2193
Bloomfield	16,646,344	.8904
Center*	996,954	.3039
Creighton	17,749,959	.8058
Crofton	11,033,715	1.0696
Niobrara	6,410,900	.6917
Santee	197,424	--
Verdel	474,143	.9584
Verdigre	7,255,082	1.5462
Wausa	8,959,663	.9176
Winnetoon	844,188	.0905
Lancaster		
Bennet	7,728,486	.5951
Davey	2748,199	.2442
Denton	2,803,442	.5033
Firth	7,266,347	.6422
Hallam	5,256,198	.3520
Hickman	11,864,498	.7075
Lincoln*	4,423,592,712	.4607
Malcolm	5,157,844	.4544
Panama	3,467,878	1.3043
Raymond	2,555,529	.4039
Roca	2,200,646	.7725
Sprague	2,430,145	.1247
Waverly	41,810,371	.6829
Lincoln		
Brady	4,855,650	.5616
Dickens	212,495	.0951
Hershey	8,672,690	.3360
Maxwell	3,209,645	.9909
North Platte*	418,356,755	.5854
Sutherland	17,329,780	.2807
Wallace	4,397,515	.6040
Wellfleet	643,630	.5860
Logan		
Gandy	239,895	--
Stapleton*	4,186,613	.3200
Loup		
Taylor*	1,910,645	.8252

Cities and Villages	Actual Valuation	City Levy
Madison		
Battle Creek	16,727,202	.7358
Madison*	28,352,944	.6700
Meadow Grove	5,058,874	.3284
Newman Grove	11,769,497	.9661
Norfolk	425,976,833	.1319
Tilden	10,713,984	.8745
McPherson	--	--
Merrick		
Central City*	49,879,370	.5139
Chapman	5,013,460	.3790
Clarks	5,965,800	.7208
Palmer	4,780,545	.5141
Silver Creek	6,089,660	.4889
Morrill		
Bayard	18,649,068	.4828
Bridgeport*	30,132,373	.2690
Broadwater	2,254,680	.4521
Nance		
Belgrade	1,225,435	.5280
Fullerton*	20,524,409	.3469
Genoa	12,907,716	1.0386
Nemaha		
Auburn*	57,062,174	.5328
Brock	2,084,824	.7252
Brownville	2,584,284	.5839
Johnson	5,009,646	.5618
Julian	864,503	.9439
Nemaha	1,612,132	.4024
Peru	6,224,097	.4200
Nuckolls		
Hardy	2,084,570	.4577
Lawrence	4,338,705	.8191
Nelson*	7,352,885	.8232
Nora	735,740	.1441
Oak	726,255	.4173
Ruskin	1,891,455	.4784
Superior	36,420,750	.7783
Otoe		
Burr	1,700,981	1.0429
Douglas	2,598,445	.7650
Dunbar	2,090,935	.4050
Lorton	299,808	--
Nebraska City*	115,339,263	.4323
Otoe	1,935,481	1.0075
Palmyra	7,168,616	.4364
Syracuse	35,085,909	.6642
Talmage	3,539,795	.8721
Unadilla	5,111,278	.6673
Pawnee		
Burchard	1,311,784	.6164
Dubois	1,521,169	.5118
Lewiston	685,513	.6146
Pawnee City*	11,896,874	.7911
Steinaur	905,964	.4143
Table Rock	3,704,730	.6361
Perkins		
Elsie	2,183,548	.2914
Grainton	--	--
Grant*	24,348,273	.6874
Madrid	2,999,811	.6184
Venango	3,105,772	.3413

Cities and Villages	Actual Valuation	City Levy
Phelps		
Atlanta	2,177,605	.5473
Bertrand	12,314,600	.9368
Funk	5,781,740	.2017
Holdrege*	101,339,800	.8528
Loomis	8,012,170	.7502
Pierce		
Foster	838,760	.1654
Hadar	4,578,205	.2403
McLean	894,190	.3195
Osmond	12,825,368	1.0492
Pierce*	22,126,920	.9001
Plainview	23,898,789	.6477
Platte		
Columbus*	401,115,699	.4211
Cornlea	469,102	--
Creston	2,485,987	.7396
Duncan	5,547,525	.3918
Humphrey	12,243,315	.7346
Lindsay	12,796,811	.3312
Monroe	6,960,321	.5425
Newman Grove	122,255	.9661
Platte Center	5,568,050	.8522
Tarnov	638,106	.3227
Polk		
Osceola*	11,881,032	1.4126
Polk	5,197,336	.6731
Shelby	9,397,706	.8706
Stromsburg	16,657,245	.8667
Red Willow		
Bartley	4,847,982	.8620
Danbury	2,304,972	.2051
Indianola	9,663,305	.6982
Lebanon	1,193,293	.6663
McCook*	162,492,160	.7612
Richardson		
Barada	256,051	.1172
Dawson	1,348,641	.6383
Falls City*	76,711,649	.7151
Humboldt	13,747,543	.8852
Preston	271,356	--
Rulo	2,123,549	.4878
Salem	1,198,780	.3904
Schubert	1,905,421	.5509
Stella	3,275,171	.4858
Verdon	2,124,275	.8776
Rock		
Bassett*	12,164,139	.7556
Newport	1,032,892	1.3690
Saline		
Crete	78,033,988	.5011
Dewitt	16,006,522	.6987
Dorchester	10,050,402	.5063
Friend	20,076,161	.5336
Swanton	2,367,032	.3620
Tobias	1,427,172	1.2865
Western	3,804,965	.6833
Wilber*	25,682,796	.6206
Sarpy		
Bellevue	662,158,643	.45281
Gretna	28,870,348	.85108
LaVista	169,987,485	.52808
Papillion*	175,983,745	.66510
Springfield	14,351,495	.74095

Cities and Villages	Actual Valuation	City Levy
Saunders		
Ashland	30,011,971	.7747
Cedar Bluffs	7,662,411	.7131
Ceresco	13,326,599	1.1949
Colon	1,491,160	1.2572
Ithaca	1,246,994	.8076
Leshara	1,494,568	- -
Malmo	1,107,671	.9344
Mead	7,794,085	.7956
Memphis	1,072,933	.2713
Morse Bluff	1,359,696	.1539
Prague	3,265,176	.7091
Valparaiso	6,747,139	.3893
Wahoo*	61,890,040	.8678
Weston	3,756,933	.6360
Yutan	9,211,776	.7961
Scotts Bluff		
Gering*	131,730,127	.4074
Henry	1,364,457	- -
Lyman	5,274,238	.4039
McGrew	890,437	.7435
Melbeta	1,291,136	.6209
Minatare	7,813,976	.9911
Mitchell	22,691,136	.4823
Morrill	15,796,478	.1912
Scottsbluff	258,037,082	.7053
Terrytown	4,572,614	.6571
Seward		
Beaver Crossing	4,377,118	.7507
Bee	1,839,940	.8869
Corbova	2,605,006	.3337
Garland	2,251,457	.5019
Goehner	2,156,901	.4276
Milford	24,877,513	.9725
Pleasant Dale	3,246,183	.6007
Seward*	93,193,272	.5485
Staplehurst	2,891,382	.3520
Tamora	3,014,166	.3517
Utica	11,609,940	.8123
Sheridan		
Clinton	668,796	- -
Gordon	31,812,450	.6152
Hay Springs	8,771,242	.4023
Rushville*	16,728,491	.7234
Sherman		
Ashton	2,302,350	.9122
Hazard	1,246,715	.1336
Litchfield	3,775,880	.7599
Loup City*	14,508,910	1.4257
Rockville	846,835	.9388
Sioux		
Harrison*	4,896,639	.7132
Stanton		
Pilger	5,320,751	1.0894
Stanton*	20,752,243	.6814
Thayer		
Alexandria	2,322,487	.5395
Belvidere	1,607,609	.5132
Bruning	6,244,972	.8327
Byron	2,229,205	.9415
Carleton	2,525,392	1.1333
Chester	4,589,062	.5428
Davenport	7,203,349	.9362
Deshler	11,152,036	.5825
Gilead	455,078	.9608
Hebron*	28,689,321	.7815
Hubbell	854,159	.5709

Cities and Villages	Actual Valuation	City Levy
Thomas		
Halsey	1,602,772	.2692
Seneca	537,281	- -
Thedford*	3,458,455	.6620
Thurston		
Emerson	1,167,096	.6860
Pender*	19,210,510	.7151
Rosalie	1,613,844	.7919
Thurston	1,715,971	.2471
Walthill	6,596,247	1.0461
Winnebago	998,898	1.0612
Valley		
Arcadia	4,280,920	1.0000
Elyria	702,906	.3318
North Loup	4,294,349	.9454
Ord*	46,305,530	1.0589
Washington		
Arlington	17,521,266	.8079
Blair*	121,064,003	.4805
Calhoun	11,502,391	1.2777
Herman	4,064,139	.7635
Kennard	4,702,002	.5583
Washington	1,699,070	.1137
Wayne		
Carroll	3,198,760	.3549
Hoskins	3,711,265	.7086
Sholes	462,095	.1968
Wakefield	1,870,390	.8959
Wayne*	75,373,415	.6789
Winside	5,605,385	.5674
Webster		
Bladen	2,625,914	.5037
Blue Hill	10,573,537	.9523
Cowles	623,931	.2774
Guide Rock	3,105,457	.8636
Red Cloud*	16,624,506	.8832
Wheeler		
Bartlett*	1,662,680	.3777
Erickson	1,310,105	.6877
York		
Benedict	4,150,635	.7623
Bradshaw	5,537,496	.4925
Gresham	2,889,454	.8255
Henderson	22,817,326	.6385
Lushton	1,101,065	.0641
McCool Junction	5,479,869	.7353
Thayer	880,979	.1170
Waco	4,489,229	.3534
York*	177,176,686	.4965

Table 5

SELECTED PROPERTY TAXES LEVIED FOR 1987

Counties	County Taxes	Cities Villages	Townships	Rural Fire Districts	Natural Resource Districts	Miscellaneous Districts
Adams	$ 2,372,984.79	$ 3,890,893.89	$ 61,622.22	$ 121,140.35	$ 280,710.99	$ 588,834.58
Antelope	1,477,729.48	451,140.63	228,998.32	63,530.72	106,303.24	--
Arthur	155,932.33	6,060.27	--	5,514.79	6,816.04	2,137.76
Banner	322,501.50	--	--	20,890.80	11,186.12	1,774.04
Blaine	144,728.13	3,979.85	--	10,037.92	9,435.05	2,754.76
Boone	1,032,390.80	358,700.45	--	65,502.10	57,437.59	54,989.96
Box Butte	952,553.59	1,448,715.49	--	100,326.89	87,359.41	38,639.74
Boyd	240,434.99	131,097.03	63,706.96	18,308.34	22,597.27	--
Brown	606,574.84	304,828.89	--	21,457.75	41,173.49	27,263.65
Buffalo	2,895,445.25	2,423,171.86	174,364.35	91,927.77	264,793.71	273,326.98
Burt	1,076,348.21	748,921.25	371,636.15	74,969.27	95,906.79	83,280.29
Butler	1,099,864.42	849,320.05	585,540.49	119,700.05	102,060.76	61,790.50
Cass	2,798,305.89	1,100,008.97	--	184,339.88	193,010.61	689,038.85
Cedar	1,237,336.67	454,023.48	--	77,032.40	97,209.39	21,386.07
Chase	873,157.89	424,142.31	--	35,607.48	72,763.16	1,072.07
Cherry	1,284,239.92	371,225.54	--	73,384.66	87,984.96	40,295.16
Cheyenne	1,788,391.22	457,069.18	--	71,238.81	113,112.53	63,439.53
Clay	799,769.95	736,291.37	53,901.63	114,707.30	104,760.90	--
Colfax	1,074,977.77	664,717.02	--	199,879.76	103,963.03	47,345.54
Cuming	866,701.67	737,697.39	683,581.34	120,991.79	131,717.58	50,805.35
Custer	1,526,280.81	1,196,380.35	941,871.78	190,540.54	87,903.89	306,782.98
Dakota	1,594,228.15	1,072,527.89	--	56,576.61	121,537.76	76,932.15
Dawes	825,971.56	588,492.55	--	44,660.21	47,740.82	--
Dawson	3,070,060.39	1,634,636.81	--	77,844.51	213,761.71	600,927.89
Deuel	504,202.42	182,371.55	--	24,516.89	31,966.43	6,408.03
Dixon	946,917.72	343,744.72	393,385.66	46,991.08	65,627.94	--
Dodge	2,545,914.00	4,039,750.00	644,937.00	211,082.00	308,531.00	159,301.00
Douglas	28,931,072.75	55,652,486.35	--	873,823.56	3,623,361.84	24,501,427.44
Dundy	593,798.49	181,579.01	--	44,544.10	25,034.61	49,752.89
Fillmore	1,117,095.45	555,395.35	104,979.05	76,259.36	108,135.29	12,768.57
Franklin	836,890.15	275,496.56	133,506.90	58,332.93	60,260.25	3,034.91
Frontier	615,274.89	205,426.16	--	29,173.34	39,720.52	82,559.86
Furnas	773,421.66	572,723.31	--	40,893.37	65,407.23	24,523.20
Gage	2,385,352.98	1,519,560.53	470,957.77	102,286.73	211,253.42	69,411.83
Garden	489,513.29	13,312.81	--	86,514.68	19,968.62	94,694.09
Garfield	186,269.78	133,060.57	--	15,397.07	9,921.59	12,268.63
Gosper	612,620.91	49,522.63	--	40,011.22	23,659.03	52,879.33
Grant	157,624.76	43,473.78	--	7,631.54	13,325.88	8,848.17
Greeley	534,893.42	170,530.29	--	32,027.11	20,107.15	25,596.99
Hall	4,495,340.65	4,470,632.31	2,804.92	89,906.22	419,636.56	178,047.89
Hamilton	1,111,974.41	565,147.65	--	118,178.57	134,942.79	59,032.99
Harlan	855,811.39	266,472.52	79,032.91	49,815.27	60,459.27	33,009.37
Hayes	423,393.71	34,180.22	--	18,697.48	21,955.03	--
Hitchcock	611,107.50	316,256.96	--	42,091.82	37,273.42	31,810.04
Holt	1,430,222.25	967,135.06	357,348.85	107,314.40	128,914.35	17,609.80
Hooker	167,835.81	46,946.26	--	16,263.04	10,988.53	27,992.69
Howard	589,135.62	217,443.23	--	71,101.35	39,726.25	89,141.97
Jefferson	1,093,427.40	693,659.29	--	54,762.34	91,360.36	189,526.56
Johnson	546,636.15	312,351.84	--	49,254.74	53,783.90	13,908.72
Kearney	1,228,032.42	641,862.68	58,468.72	73,545.67	53,935.00	18,540.15
Keith	1,580,886.71	487,545.45	--	108,697.65	72,957.51	9,262.49
Keya Paha	229,318.37	20,777.27	--	12,750.10	16,052.28	3,852.55
Kimball	856,819.85	362,379.53	--	46,043.06	59,434.05	14,044.88
Knox	1,017,197.47	656,944.91	369,221.41	110,936.66	92,568.99	35,784.70
Lancaster	17,568,420.77	22,115,476.15	--	496,293.52	1,623,075.24	1,461,293.24
Lincoln	3,313,899.91	2,616,453.81	--	129,496.42	197,402.40	177,059.04
Logan	136,260.22	13,397.16	--	13,445.36	10,055.30	3,816.61
Loup	142,430.43	15,766.64	--	11,413.87	5,438.73	6,813.03
Madison	2,285,249.46	1,098,921.16	--	147,504.68	299,119.87	364,566.91
McPherson	148,273.23	--	--	3,561.01	7,327.62	--
Merrick	969,926.85	372,681.71	95,169.54	73,523.42	104,401.49	28,545.32
Morrill	1,112,100.60	181,287.19	--	78,064.50	39,992.24	77,237.02
Nance	393,328.00	211,729.00	65,505.00	21,715.00	31,860.00	23,222.00
Nemaha	1,099,132.16	403,168.87	--	79,896.58	80,163.12	25,422.91
Nuckolls	824,641.09	402,210.63	--	61,830.64	68,894.00	28,559.13
Otoe	1,997,616.68	893,500.08	--	86,610.08	155,359.12	74,549.24
Pawnee	607,816.95	141,519.71	--	31,814.58	41,819.52	--
Perkins	890,199.43	202,883.72	--	60,800.06	71,776.97	16,420.12
Phelps	1,329,003.56	1,063,276.08	95,171.21	73,280.32	73,527.17	170,781.90
Pierce	1,090,817.03	503,766.31	--	110,375.84	90,901.42	50,645.08
Platte	2,591,881.65	1,949,993.13	547,765.21	143,257.35	206,040.35	204,754.21
Polk	768,970.13	428,999.50	--	88,686.55	75,248.29	18,571.50
Red Willow	914,754.77	1,358,827.53	--	69,491.18	83,852.52	3,766.84
Richardson	959,071.58	739,256.60	--	63,820.52	103,796.73	57,893.55
Rock	478,849.90	106,052.52	--	14,515.69	27,180.62	21,381.85
Saline	1,713,435.30	873,193.46	--	58,505.95	136,799.14	56,478.93
Sarpy	8,961,316.89	5,147,977.43	--	368,117.26	669,242.61	6,095,153.06
Saunders	2,068,071.04	1,236,294.54	656,672.03	217,349.85	181,049.55	233,000.02
Scotts Bluff	2,558,295.67	2,639,677.57	--	111,076.55	137,260.48	504,396.16
Seward	1,918,108.60	966,078.08	--	165,945.79	125,064.75	227,293.16
Sheridan	1,052,334.24	352,010.82	--	54,411.30	55,397.23	446,251.54
Sherman	572,245.40	266,164.18	--	23,374.58	21,546.08	31,406.60
Sioux	304,810.00	34,923.00	--	22,548.00	19,929.00	13,630.00
Stanton	944,596.09	199,370.04	--	55,158.80	77,425.91	203,377.02
Thayer	904,127.39	513,153.80	--	107,983.33	86,729.35	60,067.95
Thomas	140,881.06	27,209.63	--	8,711.47	10,969.44	54,776.66
Thurston	681,074.64	242,004.48	120,730.07	50,887.22	49,900.80	15,255.39
Valley	852,838.73	576,069.48	63,524.34	29,457.12	30,037.50	66,967.58
Washington	1,631,493.89	929,445.71	265,931.22	166,089.99	146,543.96	61,721.01
Wayne	1,147,741.32	598,831.68	--	62,688.52	90,373.32	19,107.50
Webster	769,376.94	289,295.67	--	39,489.56	51,922.95	--
Wheeler	246,654.96	15,289.53	--	22,070.04	14,267.29	8,460.47
York	1,418,541.78	1,166,030.65	--	97,387.33	171,481.19	86,279.50
Total	**$154,933,300.94**	**$145,214,398.57**	**$7,690,335.05**	**$8,139,603.88**	**$13,854,698.16**	**$39,856,779.64**

City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes
$ 9,277,430.76	$ 1,172,163.75	$ 949,106.82	$ 1,085,896.04	$ 12,484,597.37	$ 19,800,784.19
3,679,037.81	--	668,464.15	325,942.36	4,673,444.32	7,001,146.71
--	254,919.76	130,707.84	38,293.73	423,921.33	600,382.52
27,662.04	--	576,371.76	104,150.98	708,184.78	1,064,537.24
--	609,236.81	--	32,059.78	641,296.59	812,232.30
2,419,565.23	--	1,018,187.78	329,854.75	3,767,607.76	5,336,628.66
3,979,198.77	--	1,182,352.00	553,724.27	5,715,275.04	8,342,870.16
1,059,272.19	--	44,010.54	65,790.36	1,169,073.09	1,645,217.68
730,272.05	--	950,096.55	127,048.70	1,807,417.30	2,808,715.92
10,765,127.96	--	2,448,962.77	992,320.33	14,206,411.06	20,329,440.98
3,972,746.94	--	205,392.22	260,866.47	4,439,005.63	6,890,067.59
3,764,085.49	--	106,406.40	397,542.70	4,268,034.59	7,086,310.86
9,342,359.12	--	945,723.76	175,642.81	10,463,725.69	15,428,429.89
3,915,787.07	--	318,871.35	281,351.75	4,516,010.17	6,402,998.18
1,565,646.06	985,998.81	372,269.99	255,663.69	3,179,578.55	4,586,321.46
1,343,035.80	1,530,061.96	706,147.90	375,103.44	3,954,349.10	5,811,579.34
4,068,139.95	--	921,666.15	588,042.45	5,577,848.55	8,071,099.82
5,374,507.69	688.39	136,956.40	414,363.84	5,926,516.32	7,735,947.47
2,087,629.54	986,739.42	638,295.46	369,630.78	4,082,295.20	6,173,178.32
3,362,902.61	--	872,237.61	358,613.17	4,593,753.39	7,185,248.51
5,394,982.10	--	1,420,042.27	416,905.43	7,231,929.80	11,481,690.15
5,253,983.64	--	428,749.62	351,765.00	6,034,498.26	8,956,300.82
2,610,757.48	--	1,141,148.48	239,441.43	3,991,347.39	5,498,212.53
6,615,625.73	--	3,138,576.66	754,776.01	10,508,978.40	16,106,209.71
1,573,942.52	--	41,526.70	166,185.12	1,781,654.34	2,531,119.66
3,102,503.52	--	580.28	191,071.12	3,294,154.92	5,090,822.04
11,749,528.00	1,774,698.00	973,161.00	760,777.00	15,258,164.00	23,167,679.00
169,206,338.83	564,839.54	354,358.32	8,444,597.37	178,570,134.06	292,152,306.00
1,931,311.91	55,240.92	--	171,866.83	2,158,419.66	3,053,128.76
4,176,418.96	--	600,346.98	323,365.88	5,100,131.82	7,074,764.89
2,005,655.40	--	331,402.60	208,849.09	2,545,907.09	3,913,428.79
2,629,903.59	--	99,202.97	185,847.45	2,914,954.01	3,887,108.78
3,329,221.11	--	151,066.34	222,262.12	3,702,549.57	5,179,518.34
8,815,586.63	--	1,421,424.56	623,714.36	10,860,725.55	15,619,548.81
591,584.82	923,123.53	364,243.84	185,922.55	2,064,874.74	2,768,878.23
332,270.32	707,809.07	140,189.50	37,234.44	1,217,503.33	1,574,420.97
1,613,561.13	--	292,522.48	178,533.53	2,084,617.14	2,863,310.26
153,549.49	406,682.59	99,442.61	78,058.54	737,733.23	968,637.36
1,955,808.91	--	139,221.82	132,648.33	2,227,679.06	3,010,834.02
20,111,788.84	1,547,192.44	1,000,126.43	1,476,554.38	24,135,662.09	33,792,030.64
6,518,897.00	--	--	548,687.99	7,067,584.99	9,056,861.40
2,035,784.41	--	368,418.06	209,522.63	2,613,725.10	3,958,325.83
1,195,167.49	--	--	106,068.99	1,301,236.48	1,799,462.92
2,556,158.86	--	55,975.94	179,120.72	2,791,255.52	3,829,795.26
3,239,104.52	640,475.96	1,145,849.41	387,798.48	5,413,228.37	8,421,773.08
503,948.54	--	--	49,568.71	553,517.25	823,543.58
2,705,067.51	--	831,620.11	182,269.64	3,718,957.26	4,645,505.68
4,464,779.24	--	308,452.58	281,129.39	5,054,361.21	7,177,097.16
711,240.04	--	1,786,253.20	159,815.02	2,657,308.26	3,733,243.61
3,695,530.90	--	368,182.04	407,430.80	4,471,143.74	6,545,528.38
3,548,533.25	--	709,568.86	410,332.48	4,668,434.59	6,727,784.40
--	243,994.75	240,124.64	46,459.91	530,579.30	813,329.87
1,804,390.92	933,300.18	--	307,105.30	3,044,796.40	4,383,517.77
4,147,054.99	--	23,680.94	267,921.75	4,438,657.68	6,721,311.82
72,848,738.10	--	1,160,322.06	4,080,688.10	78,089,748.26	121,354,307.18
13,909,969.11	2,542,922.76	--	1,089,620.36	17,542,512.23	23,976,823.81
--	674,974.17	--	42,948.65	717,922.82	894,897.47
--	478,037.23	--	36,204.29	514,061.52	695,924.22
8,360,355.40	--	2,191,236.48	865,736.38	11,417,328.26	15,612,690.34
--	225,039.57	115,327.03	37,943.22	378,309.82	537,471.68
3,946,251.30	165,658.14	223,036.66	297,977.04	4,632,923.14	6,277,171.47
2,488,852.21	--	733,863.22	372,357.13	3,595,072.56	5,083,754.11
1,616,962.00	--	477,262.00	189,250.00	2,283,474.00	3,030,833.00
3,553,296.45	--	541,696.96	238,196.59	4,333,190.00	6,020,973.64
2,992,637.03	131,461.18	569,401.96	259,748.71	3,953,248.88	5,339,384.37
5,742,041.02	--	1,351,773.32	463,431.53	7,557,245.87	10,764,881.07
1,767,420.82	--	90,924.84	124,263.73	1,982,609.39	2,805,580.15
2,054,475.59	663,945.36	--	255,039.05	2,973,460.00	4,215,540.30
4,039,914.47	--	2,255,695.37	554,500.46	6,850,110.30	9,655,150.54
3,845,386.33	--	196,272.55	263,094.68	4,304,753.56	6,151,259.24
9,731,061.33	1,140,943.07	1,178,056.72	1,109,647.03	13,159,708.15	18,803,409.05
3,545,066.77	--	81,520.32	289,292.54	3,915,879.63	5,296,355.60
5,083,819.40	--	916,654.17	309,239.83	6,309,713.40	8,740,406.24
4,036,397.80	--	162,053.08	308,422.79	4,506,873.67	6,430,712.65
420,241.10	482,557.23	175,691.86	87,855.24	1,166,345.43	1,814,326.01
5,367,171.67	--	708,475.28	374,015.80	6,449,662.75	9,288,075.53
32,408,230.75	--	2,561,225.92	1,670,123.07	36,639,579.74	58,151,386.99
6,869,556.78	207,377.99	1,896,569.95	517,273.94	9,490,778.66	14,103,215.69
12,402,284.28	--	2,286,343.45	1,277,989.60	15,966,617.33	21,917,323.76
6,486,886.90	--	89,094.93	409,993.18	6,985,975.01	10,388,465.39
1,279,784.59	583,818.95	1,355,158.60	2,523.69	3,221,285.83	5,181,690.96
1,915,993.69	--	307,064.39	141,935.33	2,364,993.41	3,279,730.25
--	335,809.00	650,350.00	119,813.00	1,105,972.00	1,501,812.00
2,042,323.07	--	910,812.12	221,321.36	3,174,456.55	4,654,384.41
4,073,516.39	--	380,324.26	271,387.54	4,725,228.19	6,397,290.01
195,502.65	413,274.67	205,095.26	9,833.31	823,705.89	1,066,054.15
2,119,528.25	--	99,533.01	143,024.56	2,362,085.82	3,521,938.42
2,282,603.06	--	558,534.06	197,852.14	3,038,989.26	4,657,884.01
6,259,177.38	128,708.14	447,033.77	373,755.24	7,248,674.53	10,449,900.31
2,794,136.26	--	745,865.14	261,550.06	3,801,551.46	5,720,293.80
2,683,723.58	--	--	192,796.46	2,876,520.04	4,026,605.16
--	--	893,819.44	65,898.96	959,718.40	1,266,460.69
7,556,244.18	--	446,655.45	518,049.87	8,520,949.50	11,460,669.95
$607,773,937.39	$21,511,693.34	$58,130,430.32	$43,869,924.65	$731,285,985.70	$1,100,975,101.94

Table 6

DISTRIBUTION OF PAYMENTS IN LIEU OF TAXES BY PUBLIC POWER DISTRICTS FOR 1987

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	$ 107.03	$ 7,181.93	$ 7,545.94	$ 23,933.86	$ 11.12	$ 38,779.88
Antelope	339.19	15,720.19	19,050.93	36,227.18	83.06	71,420.53
Arthur	--	--	--	--	--	--
Banner	--	2.42	--	4.38	1.08	7.88
Blaine	--	655.68	354.95	2,932.07	--	3,942.70
Boone	311.75	10,958.18	18,390.82	41,076.84	4.38	70,741.97
Box Butte	105.20	54.14	--	--	149.74	309.08
Boyd	567.76	3,182.88	6,733.08	13,849.72	265.38	24,598.82
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.71	84,115.16	142,451.86	397,344.32	160.92	624,836.97
Burt	481.24	8,479.10	30,366.44	37,561.41	158.72	77,046.91
Butler	--	8,601.45	11,894.69	23,786.11	74.19	44,356.44
Cass	2,596.92	34,603.90	46,874.51	142,456.96	--	226,532.29
Cedar	558.00	10,045.13	13,520.50	31,836.76	4,895.11	60,855.50
Chase	--	--	--	--	--	--
Cherry	133.60	2,636.57	2,911.61	10,443.99	--	16,125.77
Cheyenne	--	2,601.24	3,387.88	6,052.84	--	12,041.96
Clay	81.24	4,144.99	20,597.80	31,673.33	95.40	56,592.76
Colfax	134.82	3,113.57	4,255.82	12,322.93	--	19,827.14
Cuming	224.57	3,396.90	5,625.95	22,378.55	73.33	31,699.30
Custer	46.62	34.48	8.28	156.66	20,143.69	20,389.73
Dakota	--	3,933.46	3,778.14	12,168.27	--	19,879.87
Dawes	1,097.18	14,685.04	30,415.91	96,498.51	--	142,696.64
Dawson	1,142.16	4,423.41	9,442.68	16,506.60	10.48	31,525.33
Deuel	130.42	2,285.36	2,704.87	5,834.53	--	10,955.18
Dixon	300.48	8,735.87	11,820.22	24,432.61	133.64	45,422.82
Dodge	922.10	14,209.90	28,280.11	69,696.91	450.06	113,559.08
Douglas	86,479.52	1,054,136.77	2,751,964.71	5,609,875.63	74,882.46	9,577,339.09
Dundy	--	515.14	1,227.82	1,734.51	--	3,477.47
Fillmore	288.08	12,910.00	27,252.40	49,742.54	79.78	90,272.80
Franklin	--	3,252.01	3,817.62	6,327.59	28.30	13,425.52
Frontier	42.76	2,256.90	2,824.35	7,853.42	--	12,977.43
Furnas	180.24	987.13	3,266.49	6,802.52	2.46	11,238.84
Gage	1,388.54	7,588.39	12,929.32	30,193.86	2,972.87	55,072.98
Garden	152.62	6,931.50	1,374.26	25,809.30	97.23	34,364.91
Garfield	4.12	3.00	--	4.96	2.20	14.28
Gosper	331.92	3,000.69	2,490.81	10,089.87	--	15,913.29
Grant	--	--	--	--	--	--
Greeley	82.30	3,668.05	8,773.09	15,588.34	.85	28,112.63
Hall	266.74	12,324.03	11,866.85	27,977.59	22.98	52,458.19
Hamilton	1,258.60	11,487.21	25,322.90	59,230.07	--	97,298.78
Harlan	375.58	326.54	318.58	1,269.80	243.94	2,534.44
Hayes	--	1,441.94	1,879.62	3,671.37	--	6,992.93
Hitchcock	42.70	1,270.73	8,735.85	11,464.66	.04	21,513.98
Holt	1,512.66	19,264.63	48,137.67	81,272.84	538.71	150,726.51
Hooker	--	--	--	--	--	--
Howard	622.70	654.61	168.37	2,502.92	81.91	4,030.51
Jefferson	103.58	3,793.62	6,562.66	14,171.04	--	24,630.90
Johnson	40.42	3,060.81	4,788.69	12,298.88	--	20,188.80
Kearney	79.44	2,757.35	3,754.96	9,540.91	2,604.13	18,736.79
Keith	6,056.87	4,795.49	20,170.13	143,224.45	--	174,246.94
Keya Paha	45.15	950.42	907.38	2,119.72	11.71	4,034.38
Kimball	--	--	--	--	--	--
Knox	810.97	14,965.68	38,804.37	70,528.46	540.68	125,650.16
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	561.22	350.00	--	1,048.94	--	1,960.16
Logan	--	923.42	780.90	4,900.43	--	6,604.75
Loup	--	706.54	1,230.27	2,645.18	--	4,581.99
Madison	12.26	80,725.63	17,902.92	348,780.43	34,170.62	481,591.86
McPherson	--	--	--	--	--	--
Merrick	138.56	5,292.42	9,899.49	28,864.71	--	44,195.18
Morrill	43.20	1,172.91	753.85	2,416.02	--	4,385.98
Nance	428.80	4,900.16	11,710.74	30,892.36	136.00	48,068.06
Nemaha	--	3,303.12	4,767.17	11,910.55	--	19,980.84
Nuckolls	125.21	2,996.71	1,030.94	12,278.55	--	19,431.41
Otoe	1,320.60	2,733.90	4,760.52	4,239.88	3,387.66	16,442.56
Pawnee	478.86	6,965.11	10,298.52	22,763.48	--	40,505.97
Perkins	205.20	417.78	459.70	106.12	--	1,188.80
Phelps	78.42	5,626.18	10,857.99	19,038.81	2,434.20	38,035.60
Pierce	96.14	5,298.27	9,021.97	13,395.30	--	27,811.68
Platte	2,209.73	69,964.41	78,675.52	263,642.02	--	414,491.68
Polk	176.70	4,903.85	13,463.60	20,843.53	5.16	39,392.84
Red Willow	402.92	25,642.03	34,853.46	134,086.46	24,834.39	219,819.26
Richardson	419.10	7,121.73	13,867.08	31,870.17	--	53,278.08
Rock	40.40	4,438.25	6,782.89	12,325.51	--	23,587.05
Saline	601.35	2,801.52	3,417.00	9,001.27	--	15,821.14
Sarpy	4,885.39	152,230.65	183,147.80	569,168.88	--	909,432.72
Saunders	1,820.91	16,720.68	34,452.31	79,290.67	259.62	132,544.19
Scotts Bluff	1,940.81	34,380.73	114,020.18	224,143.98	844.41	375,330.11
Seward	598.80	15,969.22	23,611.77	49,946.97	--	90,126.76
Sheridan	298.26	15,386.79	15,360.62	60,638.60	15.42	91,699.69
Sherman	262.96	5,579.42	12,119.38	24,250.76	83.34	42,295.86
Sioux	--	2.45	--	15.20	--	17.65
Stanton	140.92	10,148.08	17,960.51	35,392.93	--	63,642.44
Thayer	522.70	3,396.60	7,959.44	15,165.45	--	27,044.19
Thomas	--	1,836.83	1,667.29	6,920.41	--	10,424.53
Thurston	376.30	2,140.08	5,158.67	7,671.25	145.46	15,491.76
Valley	--	526.04	354.92	939.70	140.48	1,961.14
Washington	2,099.85	32,556.83	45,429.39	125,702.41	90.48	205,878.96
Wayne	11.13	7.74	12.31	28.62	--	59.80
Webster	53.92	2,931.18	3,209.44	7,919.25	--	14,113.79
Wheeler	297.74	1,475.73	2,014.30	5,217.16	--	9,004.93
York	1,391.12	25,541.26	65,021.00	170,157.55	--	262,110.93
Total	**$133,099.10**	**$1,978,492.30**	**$4,176,872.91**	**$9,622,676.99**	**$175,410.90**	**$16,086,552.20**

ACTUAL VALUE AS SET BY THE STATE BOARD OF EQUALIZATION FOR 1987

Counties	Total Value of County Assessed Property	Property of Public Service Companies	Property of Railroads	Total Value of All Tangible Property
Adams	$ 810,123,235	$ 23,897,500	$ 17,261,799	$ 851,282,534
Antelope	313,478,563	5,281,724	2,977,394	321,737,681
Arthur	30,385,642	596,342	--	30,981,984
Banner	59,964,915	3,008,343	--	62,973,258
Blaine	26,661,390	528,368	7,244,724	34,434,482
Boone	274,489,805	4,772,865	2,685,673	281,948,343
Box Butte	288,771,584	7,450,454	41,655,364	337,877,402
Boyd	62,973,582	1,375,271	--	64,348,853
Brown	117,615,629	3,703,126	1,258,389	122,577,144
Buffalo	757,541,905	23,172,770	29,199,599	809,914,274
Burt	257,115,461	15,060,072	1,914,470	274,090,003
Butler	307,814,513	7,296,889	4,821,637	319,933,039
Cass	575,912,214	23,249,829	14,130,019	613,292,062
Cedar	270,892,058	4,855,675	1,366,855	277,114,588
Chase	204,494,856	3,244,713	1,344,732	209,084,301
Cherry	252,074,794	10,102,963	4,870,906	267,048,663
Cheyenne	308,129,505	20,335,437	28,849,811	357,314,753
Clay	297,949,714	15,503,669	12,251,941	325,705,324
Colfax	284,247,635	4,935,420	7,877,966	297,061,021
Cuming	369,397,400	6,505,919	--	375,903,319
Custer	412,797,420	7,911,882	21,562,728	442,272,030
Dakota	337,341,880	8,864,579	3,177,065	349,383,524
Dawes	153,141,907	10,022,402	20,582,511	183,746,820
Dawson	575,029,019	18,669,582	20,591,965	614,290,566
Deuel	81,480,341	8,716,939	10,706,004	100,903,284
Dixon	184,060,305	2,326,054	1,321,152	187,707,511
Dodge	841,924,800	18,084,132	14,403,075	874,412,007
Douglas	10,358,073,655	370,349,597	49,336,362	10,777,759,614
Dundy	131,113,429	4,842,644	4,745,169	140,701,242
Fillmore	315,888,178	20,400,416	7,210,598	343,499,192
Franklin	166,839,585	3,293,461	3,102,164	173,235,210
Frontier	145,472,637	9,034,277	2,565,634	157,072,548
Furnas	176,423,470	5,247,698	6,174,334	187,845,502
Gage	525,821,670	52,737,985	11,870,430	590,430,085
Garden	103,192,133	2,891,909	6,733,035	112,817,077
Garfield	53,133,367	79,069	--	53,212,436
Gosper	135,460,632	10,802,308	1,605,034	147,867,974
Grant	34,482,805	836,022	13,315,971	48,634,798
Greeley	115,605,800	1,486,612	1,197,333	118,289,745
Hall	1,143,015,094	36,441,062	28,832,961	1,208,289,117
Hamilton	415,397,475	4,816,982	12,540,715	432,755,172
Harlan	165,698,334	3,121,097	4,916,514	173,735,945
Hayes	84,968,492	885,228	908,593	86,762,313
Hitchcock	139,239,120	2,995,413	4,926,294	147,160,827
Holt	358,719,306	10,732,206	3,941,442	373,392,954
Hooker	28,196,980	597,382	11,421,156	40,215,518
Howard	187,125,406	5,188,355	2,688,212	195,001,973
Jefferson	246,829,790	11,056,836	11,646,430	269,533,056
Johnson	141,087,195	4,398,366	8,291,756	153,777,317
Kearney	319,558,645	14,977,193	4,997,819	339,533,657
Keith	295,451,915	10,943,283	25,617,240	332,012,438
Keya Paha	45,764,800	98,874	--	45,863,674
Kimball	155,348,151	17,290,442	14,866,018	187,504,611
Knox	259,567,358	4,875,850	--	264,443,208
Lancaster	5,032,186,152	137,383,458	38,365,860	5,207,935,470
Lincoln	775,361,420	50,518,891	56,745,666	882,625,977
Logan	36,173,490	569,109	--	36,742,599
Loup	29,234,870	4,434	--	29,239,304
Madison	823,427,131	21,913,266	3,282,877	848,623,274
McPherson	30,022,676	690,168	--	30,712,844
Merrick	281,589,495	4,654,530	20,694,852	306,938,877
Morrill	196,061,953	6,690,323	22,942,368	225,694,644
Nance	149,488,455	2,985,231	2,889,936	155,363,622
Nemaha	217,042,775	6,211,849	5,646,439	228,901,063
Nuckolls	193,504,190	5,968,205	4,093,333	203,565,728
Otoe	401,322,155	28,286,480	9,872,568	439,481,203
Pawnee	111,830,475	2,247,459	5,236,845	119,314,779
Perkins	184,925,872	17,725,519	3,575,021	206,226,412
Phelps	437,545,480	18,436,732	3,746,497	459,728,709
Pierce	253,640,335	4,241,226	1,854,360	259,735,921
Platte	863,965,985	13,255,043	12,767,421	889,988,449
Polk	227,022,295	4,715,016	2,516,259	234,253,570
Red Willow	319,197,174	6,629,675	5,633,505	331,460,354
Richardson	268,313,981	11,067,192	15,490,659	294,871,832
Rock	82,199,779	3,023,035	1,007,592	86,230,406
Saline	373,229,768	13,502,191	7,410,185	394,142,144
Sarpy	1,919,407,300	48,815,212	8,374,035	1,976,596,547
Saunders	512,468,970	10,887,974	7,655,955	531,012,899
Scotts Bluff	732,197,085	18,797,372	23,292,979	774,287,436
Seward	416,707,360	8,046,031	13,952,929	438,706,320
Sheridan	190,462,002	6,735,583	16,398,355	213,595,940
Sherman	108,550,370	2,416,514	4,737,035	115,703,919
Sioux	76,815,214	3,995,290	6,754,769	87,565,273
Stanton	217,237,487	3,957,890	--	221,195,377
Thayer	240,811,024	10,527,250	9,861,992	261,200,266
Thomas	24,145,920	473,224	14,703,986	39,328,130
Thurston	136,018,612	4,661,231	1,893,874	142,573,717
Valley	158,208,691	2,082,582	1,267,993	161,559,266
Washington	419,658,505	12,916,329	978,000	433,552,834
Wayne	252,309,745	5,527,557	--	257,837,302
Webster	143,005,710	3,476,714	5,086,754	151,569,178
Wheeler	64,788,660	145,588	--	64,934,248
York	534,907,840	9,042,118	10,972,398	554,922,356
State Total	$42,138,271,895	$1,383,116,977	$365,215,290	$44,386,604,162

Table 8

VALUATION OF ALL REAL ESTATE, OIL, AND MINERAL INTEREST FOR 1987

Counties	Ag Land & Sites & Improvements	Non-Ag Land & Improvements	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	$ 204,594,850	$ 474,842,610	$ --	$ 679,437,460
Antelope	232,756,395	52,903,310	--	285,659,705
Arthur	26,286,977	1,342,028	--	27,629,005
Banner	40,192,805	1,204,540	6,429,455	47,826,800
Blaine	23,150,415	1,286,045	--	24,436,460
Boone	194,807,965	55,866,605	--	250,674,570
Box Butte	98,422,991	146,362,156	--	244,785,147
Boyd	43,848,080	10,453,645	--	54,301,725
Brown	68,386,522	37,984,117	--	106,370,639
Buffalo	219,182,199	411,151,612	--	630,333,811
Burt	179,206,700	51,597,620	--	230,804,320
Butler	204,024,710	72,947,075	--	276,971,785
Cass	197,840,862	301,004,004	--	498,844,866
Cedar	182,730,449	56,659,024	--	239,389,473
Chase	135,505,743	43,966,325	5,800	179,477,868
Cherry	181,729,438	50,130,455	6,405	231,866,298
Cheyenne	112,963,642	116,773,242	16,474,697	246,211,581
Clay	207,155,344	67,559,409	--	274,714,753
Colfax	161,782,490	98,420,130	120	260,202,740
Cuming	219,275,055	112,732,230	--	332,007,285
Custer	267,816,400	97,846,950	--	365,663,350
Dakota	83,483,678	186,998,684	--	270,482,362
Dawes	56,146,000	73,194,883	--	129,340,883
Dawson	265,674,217	222,167,854	4,257	487,846,328
Deuel	49,688,275	19,367,520	22,405	69,078,200
Dixon	125,012,450	41,728,470	--	166,740,920
Dodge	207,676,080	513,124,270	--	720,800,350
Douglas	102,484,300	8,478,459,135	--	8,580,943,435
Dundy	102,008,614	16,651,560	1,818,151	120,678,325
Fillmore	216,777,360	67,865,620	--	284,642,980
Franklin	123,544,124	27,181,035	--	150,725,159
Frontier	112,117,930	18,151,915	933,159	131,203,004
Furnas	121,898,780	37,085,045	476,510	159,460,335
Gage	224,316,005	239,062,865	--	463,378,870
Garden	74,431,160	17,436,050	41,168	91,908,378
Garfield	31,346,700	14,897,895	--	46,244,595
Gosper	106,435,250	12,545,620	--	118,980,870
Grant	26,799,945	3,418,650	--	30,218,595
Greeley	81,056,625	25,618,920	--	106,675,545
Hall	189,936,247	754,670,099	--	944,606,346
Hamilton	274,594,463	97,683,801	--	372,278,264
Harlan	116,486,190	31,795,750	354,256	148,636,196
Hayes	71,468,607	5,244,015	222,895	76,935,517
Hitchcock	85,735,240	17,735,340	20,646,370	124,116,950
Holt	228,666,410	91,902,860	--	320,569,270
Hooker	18,821,874	6,891,382	--	25,713,256
Howard	119,595,674	48,676,829	--	168,272,503
Jefferson	139,298,916	73,255,492	--	212,554,408
Johnson	88,386,305	36,959,095	--	125,345,400
Kearney	219,373,240	69,824,915	--	289,198,155
Keith	102,203,445	144,481,435	42,575	246,727,455
Keya Paha	37,091,780	3,631,260	--	40,723,040
Kimball	63,011,231	50,467,547	12,422,451	125,901,229
Knox	169,133,077	67,270,273	--	236,403,350
Lancaster	222,830,646	3,937,415,872	--	4,160,246,518
Lincoln	236,924,500	406,399,565	45,045	643,369,110
Logan	29,341,915	3,998,075	850	33,340,840
Loup	24,779,580	1,896,455	--	26,676,035
Madison	203,358,061	490,441,746	--	693,799,807
McPherson	27,162,651	820,766	--	27,983,417
Merrick	177,119,590	71,213,975	--	248,333,565
Morrill	119,330,925	47,356,280	3,691,114	170,378,319
Nance	106,960,190	29,255,750	--	136,215,940
Nemaha	123,587,669	69,532,963	--	193,120,632
Nuckolls	122,779,965	51,208,200	--	173,988,165
Otoe	210,792,130	146,182,975	--	356,975,105
Pawnee	84,332,560	15,854,840	--	100,187,400
Perkins	132,347,585	30,974,537	--	163,322,122
Phelps	252,775,970	114,056,590	--	366,832,560
Pierce	164,897,480	61,553,400	--	226,450,880
Platte	268,154,060	448,830,826	--	716,984,886
Polk	165,398,751	40,233,399	--	205,632,150
Red Willow	104,430,260	151,591,870	13,992,383	270,014,513
Richardson	154,705,241	86,825,843	493,257	242,024,341
Rock	55,709,845	18,816,080	--	74,525,925
Saline	169,335,951	154,309,573	--	323,645,524
Sarpy	80,332,674	1,592,644,041	--	1,672,976,715
Saunders	286,574,275	155,629,781	--	442,204,056
Scotts Bluff	152,378,172	459,351,058	1,530,290	613,259,520
Seward	209,169,772	157,609,241	--	366,779,013
Sheridan	113,466,924	56,886,275	--	170,353,199
Sherman	78,994,870	16,858,010	--	95,852,880
Sioux	63,843,090	3,380,840	--	67,223,930
Stanton	124,978,125	58,020,635	--	182,998,760
Thayer	162,698,428	54,700,815	--	217,399,243
Thomas	17,810,795	3,657,835	1,520	21,470,150
Thurston	96,676,427	25,315,586	--	121,992,013
Valley	90,952,235	48,460,865	--	139,413,100
Washington	178,725,974	183,499,515	--	362,225,489
Wayne	144,006,250	82,310,635	--	226,316,885
Webster	102,910,675	24,277,255	--	127,187,930
Wheeler	58,679,760	3,215,215	--	61,894,975
York	274,108,358	203,801,466	--	477,909,824
State Total	**$12,629,722,553**	**$23,287,067,864**	**$79,655,133**	**$35,996,445,550**

Table 9

ACTUAL VALUE OF PERSONAL PROPERTY FOR 1987

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	$ 43,617,730	$ 1,365	$ 7,201,245	$ 2,643,305	$ 2,603,350	$ 56,066,995
Antelope	2,912,660	28,855	2,341,880	896,980	722,540	6,902,915
Arthur	71,590	53,200	64,745	64,705	36,625	290,865
Banner	1,666,585	3,520	309,755	116,590	206,700	2,303,150
Blaine	92,280	---	162,370	70,500	75,195	400,345
Boone	1,643,005	44,055	2,350,610	279,715	256,375	4,573,760
Box Butte	9,752,409	20,973	3,192,526	945,031	4,865,383	18,776,322
Boyd	533,001	---	372,362	117,845	634,783	1,657,991
Brown	1,453,445	---	701,385	320,805	347,255	2,822,890
Buffalo	33,815,818	34,770	11,930,106	2,839,230	5,435,495	54,055,419
Burt	2,577,968	137,939	1,588,989	525,984	788,873	5,619,753
Butler	2,694,695	63,890	6,033,690	226,375	989,275	10,007,925
Cass	14,196,884	95,638	14,248,652	1,413,716	1,484,274	31,439,164
Cedar	4,013,350	147,800	2,149,730	372,155	753,860	7,436,895
Chase	2,481,653	255	3,213,698	823,267	875,874	7,394,747
Cherry	1,304,527	79,674	572,723	567,823	1,063,636	3,588,383
Cheyenne	13,355,881	---	6,364,947	1,211,157	1,849,522	22,781,507
Clay	4,226,094	13,554	6,580,517	465,404	384,776	11,670,345
Colfax	5,105,890	2,325	1,458,745	212,945	1,096,440	7,876,345
Cuming	6,751,020	117,070	1,088,310	482,385	492,825	8,931,610
Custer	7,215,465	144,350	5,707,845	969,690	1,095,365	15,132,735
Dakota	25,631,943	756	1,489,250	666,890	4,110,794	31,899,633
Dawes	2,979,217	14,840	303,827	236,835	2,617,233	6,151,952
Dawson	17,130,630	85,913	12,230,999	1,831,372	2,628,122	33,907,036
Deuel	694,746	144,921	3,859,887	244,455	281,183	5,225,192
Dixon	1,390,760	450	788,765	228,240	505,040	2,913,255
Dodge	26,964,595	78,130	10,540,200	3,058,250	2,708,360	43,349,535
Douglas	720,794,655	---	15,603,620	48,093,445	18,198,655	802,690,375
Dundy	1,062,646	2,212	863,468	218,237	410,804	2,557,367
Fillmore	5,295,813	3,870	5,431,130	419,220	307,825	11,457,858
Franklin	825,358	3,493	3,353,879	266,548	160,719	4,609,997
Frontier	867,841	43,365	3,901,472	314,575	827,380	5,954,633
Furnas	1,938,425	---	2,473,870	509,905	158,240	5,080,440
Gage	18,240,830	74,245	7,273,785	1,296,035	1,192020	28,076,915
Garden	1,134,721	---	836,498	735,613	278,485	2,985,317
Garfield	856,605	10,380	234,615	166,955	227,850	1,496,405
Gosper	694,847	---	9,677,245	181,520	336,600	10,890,212
Grant	193,590	18,440	53,280	115,955	171,505	552,770
Greeley	592,645	26,550	795,490	70,765	392,170	1,877,620
Hall	57,494,751	21,602	29,901,718	3,074,821	4,138,935	94,631,827
Hamilton	7,431,865	34,700	11,379,610	895,060	1,076,615	20,817,850
Harlan	1,534,775	6,865	3,002,100	465,150	764,485	5,773,375
Hayes	1,061,752	41,644	680,732	55,900	185,635	2,025,663
Hitchcock	1,008,995	43,485	1,393,450	219,955	811,275	3,477,160
Holt	3,560,835	109,470	3,340,685	796,845	1,649,225	9,457,060
Hooker	220,885	---	69,625	59,335	129,115	478,960
Howard	1,254,914	5,855	2,553,250	252,452	497,700	4,563,971
Jefferson	9,727,869	26,274	1,682,530	546,965	295,380	12,297,018
Johnson	1,841,178	56,995	1,748,360	195,135	174,845	4,016,513
Kearney	3,907,675	7,000	7,949,565	431,770	1,162,930	13,458,940
Keith	9,292,500	---	11,487,825	1,356,240	2,048,060	24,184,625
Keya Paha	260,338	44,680	153,325	63,370	257,970	779,683
Kimball	8,077,003	7,565	2,367,318	774,807	1,341,675	12,568,368
Knox	1,936,715	30,555	897,060	395,365	892,980	4,152,675
Lancaster	321,559,655	---	55,711,678	21,162,044	15,036,412	413,469,789
Lincoln	20,247,320	32,480	19,649,050	4,458,105	3,569,400	47,956,355
Logan	203,560	600	152,470	102,280	63,740	522,650
Loup	96,630	11,570	112,990	42,890	75,235	339,315
Madison	44,516,461	39,878	5,837,322	2,101,034	3,597,061	56,091,756
McPherson	10,221	---	77,736	73,632	71,728	233,317
Merrick	3,447,690	16,830	7,762,605	390,880	1,035,655	12,653,460
Morrill	4,504,117	37,545	2,711,160	371,840	1,696,805	9,321,467
Nance	1,134,300	49,915	2,129,630	120,240	236,725	3,670,810
Nemaha	3,759,862	500	1,797,587	175,468	397,670	6,131,087
Nuckolls	1,718,395	200	2,401,835	189,490	158,480	4,468,600
Otoe	10,274,895	---	4,154,235	767,330	1,788,225	16,984,685
Pawnee	1,240,990	34,015	1,058,585	145,535	158,755	2,637,880
Perkins	2,049,895	---	4,775,650	568,090	408,330	7,801,965
Phelps	27,245,455	15,500	8,913,740	1,793,515	1,483,720	39,451,930
Pierce	2,500,315	18,735	1,649,750	422,375	1,003,910	5,595,085
Platte	53,156,543	7,080	12,339,145	1,449,530	2,353,131	69,305,429
Polk	1,662,340	1,810	5,684,180	138,035	396,890	7,883,255
Red Willow	11,759,123	2,212	5,741,612	1,380,368	1,767,334	20,650,649
Richardson	4,575,846	108,733	2,251,621	311,097	342,343	7,589,640
Rock	906,300	7,750	347,300	167,470	187,595	1,616,415
Saline	14,837,377	17,545	6,556,528	1,074,315	835,279	23,321,044
Sarpy	40,482,130	---	7,559,334	2,293,282	3,577,056	53,911,802
Saunders	5,313,630	---	14,654,970	982,050	1,330,704	22,281,354
Scotts Bluff	29,629,705	5,345	6,833,525	3,128,155	6,077,935	45,674,665
Seward	9,585,602	91,575	6,748,895	821,720	892,710	18,140,502
Sheridan	3,028,941	14,542	724,562	658,866	1,197,302	5,624,213
Sherman	539,420	---	3,039,700	172,965	732,555	4,484,640
Sioux	2,576,984	1,630	92,150	604,990	307,140	3,582,894
Stanton	17,977,629	46,033	583,429	153,101	1,021,005	19,781,197
Thayer	3,187,180	950	3,149,850	427,925	227,075	6,992,980
Thomas	268,995	4,525	38,015	84,820	145,915	542,270
Thurston	2,219,797	52,463	1,164,210	252,552	321,290	4,010,312
Valley	4,404,590	99,185	2,044,595	397,260	799,925	7,745,555
Washington	7,803,086	27,790	2,851,875	1,268,232	1,338,539	13,289,522
Wayne	4,115,095	---	4,096,485	385,820	657,320	9,254,520
Webster	863,864	155,320	2,369,150	146,802	240,463	3,775,599
Wheeler	146,225	3,460	196,125	39,970	244,085	629,865
York	14,402,769	7,722	10,750,442	781,403	1,044,326	26,986,662
Total	$1,773,337,019	$2,846,526	$454,666,984	$133,808,868	$133,817,999	$2,498,477,396

Table 10

ACTUAL VALUE OF MISCELLANEOUS SCHEDULES FOR 1987

Counties	Elec. Lighting Heating & Power Co.'s	Telephone Companies	Transmission Companies	Property of Pipeline Companies	Motor Vehicle Values Est.	County Total
Adams	$ --	$ 926,670	$ --	$ --	$ 73,692,110	$ 74,618,780
Antelope	--	548,783	--	--	20,367,160	20,915,943
Arthur	844,922	--	--	--	1,620,850	2,465,772
Banner	5,766,970	--	--	67,995	4,000,000	9,834,965
Blaine	--	3,335	--	--	1,821,250	1,824,585
Boone	--	--	--	--	19,241,475	19,241,475
Box Butte	1,561,169	--	--	--	23,648,946	25,210,115
Boyd	386,844	600,472	--	--	6,026,550	7,013,866
Brown	--	--	--	--	8,422,100	8,422,100
Buffalo	--	66,300	--	--	73,086,375	73,152,675
Burt	--	217,216	--	--	20,474,172	20,691,388
Butler	--	87,243	--	--	20,747,560	20,834,803
Cass	--	--	--	--	45,628,184	45,628,184
Cedar	--	912,060	--	--	23,153,630	24,065,690
Chase	3,335,581	--	--	--	14,286,660	17,622,241
Cherry	794,730	28,742	--	26,087	15,770,554	16,620,113
Cheyenne	7,732,510	102,995	--	217,560	31,083,352	39,136,417
Clay	--	8,336	--	--	11,556,280	11,564,616
Colfax	--	--	--	--	16,168,550	16,168,550
Cuming	--	--	--	--	28,458,505	28,458,505
Custer	--	43,295	--	--	31,958,040	32,001,335
Dakota	--	802,026	--	--	34,157,859	34,959,885
Dawes	--	72,616	--	--	17,576,456	17,649,072
Dawson	--	140,878	--	--	53,134,777	53,275,655
Deuel	278,704	4,975	--	--	6,893,270	7,176,949
Dixon	--	1,026,760	278,120	--	13,101,250	14,406,130
Dodge	--	198,885	--	--	77,576,030	77,774,915
Douglas	--	--	--	--	974,439,845	974,439,845
Dundy	131,192	--	--	--	7,746,545	7,877,737
Fillmore	--	--	--	--	19,787,340	19,787,340
Franklin	--	373,207	--	--	11,131,222	11,504,429
Frontier	--	193,960	--	--	8,121,040	8,315,000
Furnas	--	--	--	--	11,882,695	11,882,695
Gage	--	--	--	31,555	34,334,330	34,365,885
Garden	1,130,017	5,646	--	13,225	7,149,550	8,298,438
Garfield	20,565	1,173,142	--	--	4,198,660	5,392,367
Gosper	--	--	--	--	5,589,550	5,589,550
Grant	734,744	--	--	--	2,976,696	3,711,440
Greeley	--	282,595	--	--	6,770,040	7,052,635
Hall	--	371,295	--	--	103,405,626	103,776,921
Hamilton	--	18,431	--	--	22,282,930	22,301,361
Harlan	--	--	--	136,323	11,152,440	11,288,763
Hayes	25,070	1,082	--	--	5,981,160	6,007,312
Hitchcock	--	--	--	1,854,715	9,790,295	11,645,010
Holt	1,435,197	262,889	--	--	26,994,890	28,692,976
Hooker	7,980	46,784	--	--	1,950,000	2,004,764
Howard	--	97,193	--	--	14,191,739	14,288,932
Jefferson	--	--	--	--	21,996,364	21,996,364
Johnson	--	23,565	--	121,070	11,580,647	11,725,282
Kearney	--	288,580	--	--	16,612,970	16,901,550
Keith	--	--	--	--	24,539,835	24,539,835
Keya Paha	4,463	1,177,669	--	--	3,079,945	4,262,077
Kimball	2,009,860	4,671	--	618,682	14,245,341	16,878,554
Knox	77,227	443,282	--	--	18,490,824	19,011,333
Lancaster	--	--	--	--	458,469,845	458,469,845
Lincoln	548,795	478,855	--	--	83,008,305	84,035,955
Logan	--	--	--	--	2,310,000	2,310,000
Loup	--	219,520	--	--	2,000,000	2,219,520
Madison	--	--	--	--	73,535,568	73,535,568
McPherson	25,590	--	--	--	1,780,352	1,805,942
Merrick	--	--	--	--	20,602,470	20,602,470
Morrill	618,519	14,557	--	83,771	15,660,320	16,362,167
Nance	--	--	--	--	9,601,705	9,601,705
Nemaha	--	--	--	--	17,791,056	17,791,056
Nuckolls	--	--	--	--	15,047,425	15,047,425
Otoe	--	--	--	122,245	27,240,120	27,362,365
Pawnee	--	135,740	--	65,955	8,803,500	9,005,195
Perkins	2,643,025	291,405	--	--	10,867,355	13,801,785
Phelps	--	478,425	--	23,820	30,758,745	31,260,990
Pierce	--	--	--	--	21,594,370	21,594,370
Platte	--	--	--	--	77,675,670	77,675,670
Polk	--	--	--	--	13,506,890	13,506,890
Red Willow	--	--	--	205,660	28,326,352	28,532,012
Richardson	--	--	--	--	18,700,000	18,700,000
Rock	--	22,369	--	--	6,035,070	6,057,439
Saline	--	--	--	--	26,263,200	26,263,200
Sarpy	--	--	--	--	192,518,783	192,518,783
Saunders	--	1,523,950	--	--	46,459,610	47,983,560
Scotts Bluff	5,863,730	--	--	--	67,399,170	73,262,900
Seward	--	--	--	--	31,787,845	31,787,845
Sheridan	283,677	34,518	--	--	14,166,395	14,484,590
Sherman	--	--	--	--	8,212,850	8,212,850
Sioux	397,834	24,106	--	--	5,586,450	6,008,390
Stanton	--	2,515	--	--	14,455,015	14,457,530
Thayer	--	--	--	--	16,418,801	16,418,801
Thomas	--	12,390	--	--	2,121,110	2,133,500
Thurston	--	15,042	--	--	10,001,245	10,016,287
Valley	--	361,671	--	--	10,688,365	11,050,036
Washington	--	--	--	--	44,143,494	44,143,494
Wayne	--	22,620	--	--	16,715,720	16,738,340
Webster	--	1,135,498	--	--	10,906,683	12,042,181
Wheeler	6,595	626,345	--	--	1,630,880	2,263,820
York	721,625	517,009	--	--	28,772,720	30,011,354
Total	$37,387,135	$16,472,113	$278,120	$3,573,663	$3,585,637,918	$3,643,348,949

ACTUAL VALUE OF RURAL REAL ESTATE FOR 1987

Table 11

Counties	Total Agriculture Land	Farm Site Unimproved	Farm Site Improved	Agricultural Improvements	Total Actual Value of Ag Land and Sites and Ag Improvements
Adams	$ 166,577,255	$ --	$ 3,553,350	$ 34,464,245	$ 204,594,850
Antelope	194,165,270	--	3,617,135	34,973,990	232,756,395
Arthur	23,542,902	24,026	58,500	2,661,549	26,286,977
Banner	32,659,895	--	384,720	7,148,190	40,192,805
Blaine	18,137,760	--	189,530	4,823,125	23,150,415
Boone	157,370,265	--	3,379,660	34,058,040	194,807,965
Box Butte	78,151,180	36,790	880,800	19,354,221	98,422,991
Boyd	36,003,395	--	386,255	7,456,430	43,848,080
Brown	55,137,870	43,958	695,564	12,509,130	68,386,522
Buffalo	177,423,446	--	3,689,883	38,068,870	219,182,199
Burt	151,006,332	14,388	4,759,504	23,426,476	179,206,700
Butler	163,676,950	167,895	4,689,300	35,490,565	204,024,710
Cass	147,810,339	45,524	9,904,895	40,080,104	197,840,862
Cedar	151,444,812	58,596	1,894,599	29,332,442	182,730,449
Chase	118,370,811	288,426	1,992,432	14,854,074	135,505,743
Cherry	147,558,962	3,040	1,268,290	32,899,146	181,729,438
Cheyenne	89,520,890	9,590	995,715	22,437,447	112,963,642
Clay	172,296,586	--	2,621,618	32,237,140	207,155,344
Colfax	122,412,190	2,234,805	1,756,000	35,379,495	161,782,490
Cuming	171,837,395	--	4,128,790	43,308,870	219,275,055
Custer	221,569,195	1,157,030	1,624,605	43,465,570	267,816,400
Dakota	64,888,394	54,851	2,424,048	16,116,385	83,483,678
Dawes	39,983,107	207,262	1,268,084	14,687,547	56,146,000
Dawson	227,151,709	173,530	5,870,308	32,478,670	265,674,217
Deuel	41,354,590	4,475	389,810	7,939,800	49,688,275
Dixon	101,796,290	2,356,080	971,760	20,488,320	125,012,450
Dodge	159,369,610	--	6,399,015	41,907,455	207,676,080
Douglas	54,131,500	8,893,700	6,448,800	33,010,300	102,484,300
Dundy	91,185,100	13,018	713,823	10,096,673	102,008,614
Fillmore	178,113,735	765,990	1,523,530	36,374,105	216,777,360
Franklin	105,056,623	--	2,375,851	16,111,650	123,544,124
Frontier	95,011,290	--	1,914,410	15,192,230	112,117,930
Furnas	106,747,400	233,475	1,053,320	13,864,585	121,898,780
Gage	174,588,195	619,970	6,013,555	43,094,285	224,316,005
Garden	65,480,230	--	684,135	8,266,795	74,431,160
Garfield	25,551,080	--	496,920	5,298,700	31,346,700
Gosper	89,301,840	15,615	1,157,270	15,960,525	106,435,250
Grant	23,840,015	110	97,280	2,862,540	26,799,945
Greeley	69,707,395	--	436,415	10,912,815	81,056,625
Hall	144,455,914	121,420	5,988,715	39,370,198	189,936,247
Hamilton	212,920,400	38,720	4,249,333	57,386,010	274,594,463
Harlan	95,864,350	--	2,215,000	18,406,840	116,486,190
Hayes	58,646,061	8,452	389,000	12,425,094	71,468,607
Hitchcock	69,849,255	--	607,775	15,278,210	85,735,240
Holt	178,567,310	--	2,369,870	47,729,230	228,666,410
Hooker	17,304,954	--	13,700	1,503,220	18,821,874
Howard	91,724,226	16,240	1,332,995	26,522,213	119,595,674
Jefferson	109,173,122	12,479	3,052,708	27,060,607	139,298,916
Johnson	69,449,942	16,745	1,474,575	17,445,043	88,386,305
Kearney	181,698,480	--	1,590,695	36,084,065	219,373,240
Keith	80,006,705	--	1,473,550	20,723,190	102,203,445
Keya Paha	30,082,645	--	142,590	6,866,545	37,091,780
Kimball	50,457,835	13,851	480,265	12,059,280	63,011,231
Knox	135,432,890	8,280	3,348,275	30,343,632	169,133,077
Lancaster	144,437,051	--	12,169,954	66,223,641	222,830,646
Lincoln	198,119,245	--	3,723,590	35,081,665	236,924,500
Logan	25,012,930	6,155	227,500	4,095,330	29,341,915
Loup	21,303,355	--	199,790	3,276,435	24,779,580
Madison	157,262,517	315,120	6,746,870	39,033,554	203,358,061
McPherson	23,569,060	--	70,041	3,523,550	27,162,651
Merrick	138,255,145	31,520	4,223,420	34,609,505	177,119,590
Morrill	85,967,730	9,670	1,355,860	31,997,665	119,330,925
Nance	87,125,550	--	1,443,580	18,391,060	106,960,190
Nemaha	95,782,889	14,600	2,703,350	25,086,830	123,587,669
Nuckolls	104,610,955	144,500	1,839,605	16,184,905	122,779,965
Otoe	145,038,375	--	9,862,695	55,891,060	210,792,130
Pawnee	67,344,145	--	2,180,095	14,808,320	84,332,560
Perkins	116,000,935	7,500	1,283,200	15,055,950	132,347,585
Phelps	211,788,360	--	4,304,870	36,682,740	252,775,970
Pierce	132,208,505	--	5,469,255	27,219,720	164,897,480
Platte	211,242,805	--	8,968,450	47,922,805	268,154,060
Polk	137,779,422	--	1,518,779	26,100,550	165,398,751
Red Willow	83,778,725	--	1,147,770	19,503,765	104,430,260
Richardson	120,177,639	40,004	3,749,800	30,737,798	154,705,241
Rock	51,285,680	--	79,555	4,344,610	55,709,845
Saline	129,933,215	43,935	4,674,124	34,684,677	169,335,951
Sarpy	54,114,808	230,020	4,062,100	21,925,746	80,332,674
Saunders	199,770,105	231,450	15,006,250	71,566,470	286,574,275
Scotts Bluff	116,253,394	188,894	2,493,738	33,442,146	152,378,172
Seward	160,706,703	8,550	6,084,398	42,370,121	209,169,772
Sheridan	86,441,466	11,300	1,057,085	25,957,073	113,466,924
Sherman	65,293,365	--	994,105	12,707,400	78,994,870
Sioux	51,367,816	2,800	306,579	12,265,895	63,843,090
Stanton	104,570,605	--	1,227,440	19,180,080	124,978,125
Thayer	138,208,689	9,000	2,827,635	21,653,104	162,698,428
Thomas	13,905,710	8,445	146,055	3,750,585	17,810,795
Thurston	82,122,262	6,345	1,557,270	12,990,550	96,676,427
Valley	72,711,995	--	1,663,525	16,576,715	90,952,235
Washington	114,515,970	--	7,593,455	56,616,549	178,725,974
Wayne	115,578,175	--	2,791,355	25,636,720	144,006,250
Webster	84,909,450	--	981,045	17,020,180	102,910,675
Wheeler	42,608,710	--	296,510	15,774,540	58,679,760
York	221,879,734	36,960	5,667,804	46,523,860	274,108,358
Total	$10,048,549,082	$19,005,099	$253,478,827	$2,308,689,545	$12,629,722,553

Table 12

ACTUAL VALUE OF AGRICULTURAL REAL ESTATE FOR 1987

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		PASTURELAND		RANGELAND AND MEADOW	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	184,071	$ 124,028,065	99,040	$ 37,491,575	--	$ --	60,473	$ 4,992,735
Antelope	177,590	109,508,185	165,127	66,952,125	115,668	14,370,950	43,278	3,107,300
Arthur	11,124	2,608,230	--	--	--	--	416,875	20,914,762
Banner	21,968	4,623,975	109,124	20,532,270	--	--	244,567	7,460,430
Blaine	10,553	1,827,235	864	120,530	--	--	404,160	16,179,850
Boone	125,549	79,108,420	148,741	65,770,530	31,339	4,570,355	106,406	7,778,590
Box Butte	115,315	33,146,375	225,618	33,237,045	--	--	281,310	11,741,440
Boyd	4,855	1,483,035	99,127	26,151,025	--	--	208,743	8,341,285
Brown	69,635	21,537,822	6,445	1,137,930	--	--	641,699	32,422,562
Buffalo	201,039	131,268,473	108,053	31,487,471	--	--	238,736	14,330,965
Burt	47,597	31,398,792	205,188	114,555,119	39,082	4,994,345	--	--
Butler	88,896	62,892,280	198,138	93,456,595	45,289	6,058,820	15,096	1,196,320
Cass	2,370	1,443,715	263,919	141,859,908	42,478	4,311,397	--	--
Cedar	58,921	33,156,519	273,614	107,702,676	57,039	7,771,770	47,707	2,719,396
Chase	171,634	82,696,541	112,401	23,334,676	--	--	239,595	12,329,181
Cherry	30,290	5,654,480	24,743	3,184,929	--	--	3,271,546	138,512,969
Cheyenne	35,187	7,870,799	461,034	74,171,548	--	--	198,341	7,463,012
Clay	168,639	130,449,791	95,900	38,378,423	--	--	35,111	3,360,509
Colfax	58,631	39,754,470	145,438	76,495,900	28,528	4,794,405	13,092	1,346,185
Cuming	26,843	16,303,620	293,034	151,281,890	21,814	4,112,715	--	--
Custer	178,096	102,391,920	210,001	57,540,060	--	--	1,167,740	61,416,975
Dakota	11,134	7,305,075	107,429	54,133,996	31,854	3,374,995	--	--
Dawes	12,296	2,684,884	126,287	16,315,833	--	--	615,089	20,958,684
Dawson	269,992	195,839,651	40,650	13,120,041	--	--	269,134	17,713,173
Deuel	19,848	7,196,015	179,017	31,967,000	--	--	58,340	2,191,485
Dixon	16,358	10,115,620	192,676	82,186,740	65,389	9,238,835	682	55,725
Dodge	85,021	54,998,920	138,894	100,489,480	18,412	3,429,160	--	--
Douglas	10,895	7,379,800	78,607	45,235,460	9,893	1,399,880	--	--
Dundy	110,492	47,580,785	107,182	25,010,485	--	--	324,268	16,557,899
Fillmore	159,477	116,999,610	147,646	57,512,000	785	138,625	32,990	3,397,210
Franklin	79,228	58,402,608	86,371	32,533,441	61	9,075	171,802	13,973,722
Frontier	52,343	32,956,370	181,390	41,708,515	--	--	349,538	20,330,455
Furnas	45,505	31,620,180	196,384	61,115,010	--	--	178,217	13,863,075
Gage	43,190	26,664,245	343,081	136,040,605	26,358	3,589,080	88,355	8,117,660
Garden	34,001	8,776,770	108,592	18,164,350	--	--	816,977	38,297,735
Garfield	22,931	7,485,165	10,418	2,968,295	--	--	300,443	15,053,520
Gosper	71,876	58,259,625	66,577	21,018,700	--	--	139,128	10,012,135
Grant	2,452	308,280	--	--	--	--	465,679	23,484,040
Greeley	55,572	30,981,085	62,636	21,237,365	--	--	226,043	17,430,580
Hall	178,918	126,256,271	41,051	12,303,486	--	--	67,143	5,666,461
Hamilton	232,085	178,344,289	65,207	31,258,203	16,698	2,358,115	9,053	767,717
Harlan	68,149	48,288,920	112,400	37,069,610	--	--	128,844	10,386,720
Hayes	35,165	15,377,077	146,036	32,502,387	--	--	250,493	10,756,802
Hitchcock	30,646	18,326,195	199,326	40,627,750	--	--	198,042	10,826,005
Holt	234,462	96,392,010	80,335	19,495,740	--	--	1,045,398	62,344,795
Hooker	4,035	679,250	--	--	--	--	427,881	16,624,570
Howard	96,982	59,959,415	63,514	19,850,470	--	--	162,304	11,240,643
Jefferson	48,978	32,253,636	177,643	66,409,464	838	132,397	112,398	10,283,746
Johnson	12,209	7,689,070	129,146	52,429,417	84,625	9,316,469	--	--
Kearney	183,699	147,784,520	79,935	30,496,195	--	--	43,859	3,367,965
Keith	72,250	33,242,335	143,582	24,104,890	--	--	380,936	22,501,035
Keya Paha	17,964	4,497,730	33,294	5,257,355	--	--	409,497	20,317,175
Kimball	29,033	6,053,194	345,075	37,950,606	--	--	178,270	6,420,588
Knox	38,179	18,844,595	252,385	82,475,955	318,343	33,420,635	--	--
Lancaster	16,377	10,245,006	310,987	123,183,058	75,480	10,156,034	7,519	594,145
Lincoln	187,200	96,858,310	138,081	37,155,990	--	--	1,159,520	63,809,960
Logan	17,225	5,934,095	20,826	4,425,150	--	--	304,206	14,642,655
Loup	13,272	4,287,395	11,477	3,279,715	--	--	308,926	13,719,245
Madison	74,188	45,034,977	196,730	105,621,029	22,272	3,780,589	33,009	2,710,790
McPherson	13,492	2,723,373	2,281	370,024	--	--	500,205	20,456,143
Merrick	165,917	117,431,715	33,327	12,739,770	--	--	78,441	7,990,150
Morrill	111,565	46,937,020	78,893	12,107,070	--	--	644,248	26,130,415
Nance	52,031	34,276,605	96,487	43,869,715	--	--	113,648	8,815,705
Nemaha	3,562	2,318,359	183,953	87,291,279	54,995	6,127,566	--	--
Nuckolls	44,918	34,271,640	164,663	57,448,865	--	--	135,866	12,873,995
Otoe	3,365	2,250,070	282,653	131,867,840	80,449	10,816,615	--	--
Pawnee	686	426,325	136,577	51,202,005	121,938	15,672,150	--	--
Perkins	114,461	57,638,858	321,686	52,795,123	--	--	85,318	5,553,632
Phelps	225,014	192,578,815	42,086	15,651,595	180	29,050	46,109	3,453,440
Pierce	97,315	54,973,980	161,895	66,629,885	68,206	9,813,805	6,631	703,425
Platte	141,913	98,246,290	193,529	106,071,610	41,873	5,566,110	12,804	1,206,460
Polk	118,450	85,898,679	94,721	45,991,627	23,581	3,428,959	26,041	2,409,738
Red Willow	52,927	30,843,520	180,971	43,849,910	--	--	187,582	9,015,855
Richardson	2,084	1,141,767	230,554	106,859,275	85,915	11,918,377	--	--
Rock	72,013	18,720,050	3,286	606,895	--	--	519,705	31,913,320
Saline	78,064	54,632,991	193,142	68,347,292	5,609	962,718	65,152	5,928,940
Sarpy	6,874	4,773,765	82,281	46,868,711	17,955	2,337,105	--	--
Saunders	48,022	32,323,880	313,653	158,189,935	60,014	9,009,710	--	--
Scotts Bluff	173,546	102,879,981	35,781	5,480,483	--	--	193,939	7,845,299
Seward	98,799	70,429,751	181,938	83,652,125	57,755	6,460,147	--	--
Sheridan	60,348	13,417,562	165,439	24,114,559	--	--	1,203,855	48,704,748
Sherman	65,833	35,712,730	65,213	15,858,340	--	--	201,569	13,657,810
Sioux	31,727	12,864,955	16,110	1,392,268	--	--	1,060,720	37,006,523
Stanton	22,383	13,599,010	168,342	61,847,100	61,437	8,983,520	--	--
Thayer	103,064	77,008,349	154,775	53,448,561	1,761	271,934	84,393	7,294,495
Thomas	3,274	752,900	--	--	--	--	347,200	13,147,285
Thurston	5,711	3,593,321	156,071	75,751,905	14,960	2,586,124	--	--
Valley	73,475	44,313,400	62,144	17,992,565	--	--	205,361	10,348,935
Washington	5,129	3,459,565	189,106	108,709,845	14,679	2,031,835	--	--
Wayne	25,000	12,145,605	215,277	97,723,365	27,386	5,649,980	--	--
Webster	41,569	26,888,465	132,381	46,649,690	--	--	167,174	11,241,415
Wheeler	62,269	24,296,680	9,396	2,806,535	--	--	268,195	15,465,815
York	212,011	170,318,298	93,300	47,635,564	10,238	1,546,366	24,658	2,288,796
Total	6,799,267	$4,169,143,994	12,518,302	$4,463,317,354	1,801,176	$234,540,517	23,077,250	$1,169,484,720

SHELTER BELTS		ACCRETION		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
461	$ 9,230	--	$ --	2,783	$ 55,650	326,829	$ 166,577,255
9,624	192,485	--	--	1,711	34,225	512,997	194,165,270
39	195	--	--	3,943	19,715	431,981	23,542,902
--	--	--	--	8,644	43,220	444,323	32,659,895
766	3,830	--	--	1,263	6,315	417,605	18,137,760
1,529	30,590	--	--	5,589	111,780	419,156	157,370,265
--	--	--	--	5,264	26,320	627,507	78,151,180
--	--	--	--	5,606	28,050	318,331	36,003,395
214	1,072	--	--	7,695	38,484	725,689	55,137,870
517	7,759	--	--	21,913	328,778	570,257	177,423,446
--	--	--	--	2,904	58,076	294,752	151,006,332
--	--	--	--	2,918	72,935	350,337	163,676,950
10	250	--	--	7,800	195,069	316,577	147,810,339
1,454	29,077	--	--	3,269	65,374	442,003	151,444,812
392	3,916	--	--	650	6,497	524,672	118,370,811
--	--	--	--	41,305	206,584	3,367,884	147,558,962
--	--	--	--	3,106	15,531	697,667	89,520,890
89	1,784	--	--	5,304	106,079	305,042	172,296,586
23	575	--	--	826	20,655	246,538	122,412,190
--	--	--	--	6,959	139,170	348,650	171,837,395
93	1,400	746	74,625	9,458	144,195	1,566,135	221,569,195
--	--	--	--	3,716	74,326	154,133	64,888,394
--	--	--	--	4,741	23,706	758,393	39,983,107
--	--	19,676	393,523	5,686	85,321	605,137	227,151,709
8	40	--	--	10	50	257,222	41,354,590
--	--	--	--	10,483	199,370	285,588	101,796,290
--	--	--	--	18,075	452,050	310,402	159,369,610
--	--	--	--	4,638	116,360	104,033	54,131,500
--	--	--	--	3,613	36,131	545,555	91,185,100
--	--	--	--	3,315	66,290	344,213	178,113,735
--	--	--	--	6,889	137,777	344,350	105,056,623
--	--	--	--	1,595	15,950	584,866	95,011,290
--	--	--	--	7,430	149,135	427,536	106,747,400
--	--	--	--	8,831	176,605	509,814	174,588,195
--	--	7,550	147,705	18,737	93,670	985,858	65,480,230
--	--	--	--	8,813	44,100	342,606	25,551,080
96	1,920	--	--	473	9,460	278,151	89,301,840
--	--	--	--	9,539	47,695	477,670	23,840,015
--	--	--	--	3,870	58,375	348,121	69,707,395
--	--	4,439	175,465	3,611	54,231	295,162	144,455,914
352	3,797	2,365	119,245	2,561	64,034	328,321	212,920,400
--	--	--	--	5,955	119,100	315,348	95,864,350
--	--	--	--	980	9,795	432,673	58,646,061
--	--	--	--	7,406	69,305	435,420	69,849,255
7,421	37,185	--	--	57,558	297,580	1,425,174	178,567,310
--	--	--	--	227	1,134	432,142	17,304,954
10,793	571,238	--	--	4,564	102,460	338,157	91,724,226
--	--	--	--	4,694	93,879	344,551	109,173,122
--	--	--	--	749	14,986	226,728	69,449,942
--	--	1,882	37,640	608	12,160	309,983	181,698,480
--	--	12,650	127,405	3,103	31,040	612,521	80,006,705
--	--	14	--	2,067	10,385	462,836	30,082,645
7	70	--	--	6,675	33,377	559,061	50,457,835
--	--	--	--	34,585	691,705	643,492	135,432,890
203	5,075	--	--	10,154	253,733	420,719	144,437,051
--	--	25,286	228,495	6,647	66,490	1,516,744	198,119,245
--	--	--	--	2,206	11,030	344,463	25,012,930
1,072	5,365	--	--	2,327	11,635	337,073	21,303,355
2,558	51,218	--	--	3,196	63,914	331,953	157,262,517
--	--	--	--	3,904	19,520	519,881	23,569,060
542	13,640	2,246	60,735	547	19,135	281,019	138,255,145
18	90	13,835	763,170	5,981	29,965	854,539	85,967,730
260	6,500	96	2,400	6,187	154,625	268,709	87,125,550
177	3,542	--	--	2,107	42,143	244,794	95,782,889
37	1,670	--	--	684	14,785	346,167	104,610,955
--	--	711	13,230	4,732	90,620	371,909	145,038,375
--	--	--	--	2,183	43,665	261,364	67,344,145
--	--	--	--	1,332	13,322	522,798	116,000,935
--	--	3,022	60,440	751	15,020	317,162	211,788,360
3,278	65,570	--	--	1,102	22,040	338,427	132,208,505
749	18,745	--	--	5,341	133,590	396,210	211,242,805
--	--	1,134	28,348	883	22,071	264,810	137,779,422
--	--	--	--	3,508	69,440	424,988	83,778,725
2,246	44,918	--	--	10,665	213,302	331,465	120,177,639
1,524	11,425	--	--	6,798	33,990	603,326	51,285,680
179	3,575	--	--	2,885	57,699	345,031	129,933,215
--	--	223	5,585	5,185	129,642	112,517	54,114,808
--	--	--	--	9,855	246,580	431,544	199,770,105
--	--	--	--	9,522	47,631	412,788	116,253,394
333	8,339	--	--	6,252	156,341	345,077	160,706,703
--	--	--	--	40,918	204,597	1,470,560	86,441,466
--	--	4,247	63,705	52	780	336,914	65,293,365
--	--	--	--	20,814	104,070	1,129,371	51,367,816
--	--	--	--	7,049	140,975	259,211	104,570,605
--	--	--	--	2,864	185,350	346,856	138,208,689
--	--	--	--	1,105	5,525	351,578	13,905,710
--	--	--	--	9,546	190,912	186,287	82,122,262
184	2,770	5	--	3,616	54,325	344,784	72,711,995
--	--	--	--	12,578	314,725	221,492	114,515,970
--	--	--	--	2,961	59,225	270,624	115,578,175
--	--	--	--	6,494	129,880	347,618	84,909,450
121	605	--	--	7,815	39,075	347,796	42,608,710
197	5,895	--	--	3,392	84,815	343,796	221,879,734
47,567	$1,150,355	100,126	$2,301,716	638,843	$8,610,426	44,982,531	$10,048,549,082

Table 13

ACTUAL VALUE OF URBAN REAL ESTATE FOR 1987

Counties	Acreage Land Lot Unimprov.	Acreage Land Lot Improved	Acreage Improvements	Residential Lot Unimprov.	Residential Land Lot Improved	Residential Improvements	Com. Land Lot Unimprov.	Com. Land Lot Improved
Adams	$ 278,835	$ 2,622,355	$ 23,399,165	$ 3,151,165	$ 37,316,570	$ 281,403,165	$ 4,003,565	$ 20,604,385
Antelope	97,140	506,275	3,905,175	551,145	3,689,795	29,850,115	188,270	1,517,340
Arthur	1,849	4,000	249,775	21,475	81,035	808,700	1,720	15,068
Banner	190	10,190	157,965	11,725	31,090	470,000	1,880	38,030
Blaine	8,960	11,275	138,020	35,610	81,955	676,570	835	16,525
Boone	55,420	520,410	5,272,715	243,075	3,896,215	27,573,550	126,925	1,380,865
Box Butte	296,105	883,710	6,133,739	786,758	13,289,376	84,793,679	553,878	4,588,458
Boyd	4,305	34,250	244,385	118,045	539,995	7,554,720	11,440	120,040
Brown	160,236	538,973	2,962,800	385,991	3,791,320	19,569,803	209,375	1,308,709
Buffalo	243,285	1,536,139	17,864,440	5,800,833	40,898,133	235,728,217	1,458,615	14,045,790
Burt	49,237	227,704	908,809	512,341	5,823,099	30,310,985	163,608	1,732,187
Butler	570,665	715,000	9,114,270	947,115	7,673,905	35,235,640	274,460	1,490,155
Cass	1,364,054	7,365,246	24,748,163	4,828,669	22,905,543	104,206,446	1,059,215	3,966,111
Cedar	293,175	976,659	6,556,780	543,435	3,610,320	30,995,520	74,565	1,115,130
Chase	19,411	175,413	1,591,244	343,401	2,771,654	23,313,195	550,227	1,184,667
Cherry	--	--	--	512,676	3,927,233	29,426,835	134,943	1,627,633
Cheyenne	19,487	225,484	3,707,622	562,838	9,574,775	74,918,068	550,234	3,355,413
Clay	47,351	194,158	1,846,770	908,080	4,781,525	38,974,825	157,215	1,010,650
Colfax	272,925	832,550	6,737,775	735,830	8,776,805	55,397,485	533,745	2,124,545
Cuming	102,625	814,785	4,983,650	733,235	8,221,485	62,774,535	245,880	4,077,910
Custer	312,445	485,205	5,778,355	937,695	7,188,075	56,449,645	305,745	3,318,080
Dakota	333,042	1,948,323	17,625,587	2,522,685	14,827,693	89,246,567	2,358,228	8,245,373
Dawes	72,995	105,966	1,418,039	412,366	6,376,800	46,395,845	165,180	2,260,335
Dawson	643,092	2,899,080	17,288,645	2,260,071	19,647,312	120,495,505	957,545	10,347,042
Deuel	30,315	111,343	1,759,020	30,117	1,635,222	11,958,352	20,000	492,386
Dixon	7,440	282,105	2,503,345	486,915	4,151,515	22,460,125	118,425	956,255
Dodge	1,736,350	5,954,285	37,574,975	3,504,580	46,504,975	296,066,080	3,478,010	19,185,785
Douglas	6,233,005	16,509,995	80,652,600	60,317,385	935,620,775	4,236,204,220	76,201,235	442,295,000
Dundy	--	--	--	317,708	2,299,480	10,714,475	110,469	523,934
Fillmore	--	502,810	1,931,350	1,196,315	6,449,275	45,639,740	132,885	1,114,150
Franklin	--	465,165	2,398,850	483,975	2,063,315	17,481,655	31,265	510,520
Frontier	8,815	215,170	1,484,930	192,555	1,725,360	11,370,830	32,860	277,300
Furnas	15,700	148,725	1,407,985	321,011	3,312,479	24,974,175	42,699	454,510
Gage	114,865	1,881,645	17,251,620	2,011,150	19,911,880	142,398,850	432,990	8,038,825
Garden	58,975	185,830	1,586,095	56,860	770,230	11,544,055	21,190	203,340
Garfield	11,295	138,765	959,515	81,500	1,122,015	9,034,160	106,090	378,515
Gosper	200	184,820	1,805,145	46,835	840,840	6,479,360	33,935	342,945
Grant	10,960	25,550	618,470	10,810	64,570	1,842,625	2,020	35,930
Greeley	6,630	27,555	1,024,035	10,345,750	621,980	9,625,425	51,255	150,920
Hall	200,450	3,215,965	11,284,024	7,645,070	100,388,440	395,398,481	14,241,573	38,029,710
Hamilton	1,099	494,224	3,374,490	973,309	4,986,544	60,040,145	250,430	2,120,715
Harlan	--	--	--	208,850	1,562,840	21,221,545	64,430	437,125
Hayes	--	--	--	65,178	195,395	2,517,760	2,360	42,745
Hitchcock	--	--	--	513,375	1,854,600	11,849,635	26,565	368,375
Holt	403,195	654,615	11,117,895	799,735	7,145,220	51,825,275	194,070	2,221,330
Hooker	4,725	22,485	344,935	71,225	479,104	4,368,598	8,755	111,165
Howard	186,446	667,988	5,884,581	582,383	4,028,235	27,724,726	156,966	1,399,351
Jefferson	178,004	1,082,130	6,117,937	456,933	5,866,397	39,356,931	358,397	1,768,983
Johnson	52,340	426,655	2,527,682	362,105	3,505,360	23,819,160	46,950	601,705
Kearney	--	140,575	2,543,160	686,750	5,823,110	43,151,675	154,590	1,709,880
Keith	370,110	1,390,330	8,809,230	1,149,155	11,353,270	65,212,805	527,460	5,177,795
Keya Paha	--	30,800	276,425	46,350	323,600	2,015,410	--	85,105
Kimball	38,542	133,889	1,456,944	254,492	4,195,110	32,813,721	263,106	1,487,563
Knox	--	228,010	--	727,258	4,819,554	39,421,326	115,385	1,910,525
Lancaster	10,551,468	21,649,501	88,467,164	56,993,702	661,570,097	2,052,008,947	78,197,747	284,646,200
Lincoln	384,660	2,082,270	10,937,655	7,226,430	45,377,960	237,648,540	4,234,235	17,747,105
Logan	7,895	13,750	307,280	248,445	234,360	2,291,445	75,315	31,700
Loup	25,045	14,230	193,660	40,125	264,845	683,840	1,330	36,850
Madison	225,097	898,643	5,857,153	6,512,583	42,537,692	261,924,652	4,834,350	27,411,423
McPherson	--	--	--	7,318	21,387	707,719	346	2,215
Merrick	82,510	863,440	8,871,995	540,875	4,806,790	41,430,140	87,155	1,084,370
Morrill	70,955	272,215	4,415,205	624,285	3,980,620	27,835,555	282,105	1,318,520
Nance	30,770	244,805	2,108,285	152,995	1,909,535	19,460,745	57,760	247,680
Nemaha	103,426	889,576	6,635,205	756,644	5,807,966	42,966,480	174,205	1,630,281
Nuckolls	305,225	441,455	3,289,140	138,925	2,146,415	28,229,830	161,640	888,950
Otoe	1,384,960	59,075	334,555	3,059,960	16,688,440	92,308,985	749,900	4,684,015
Pawnee	186,155	399,780	1,177,390	98,925	1,225,235	9,796,295	44,305	203,280
Perkins	37,206	357,596	3,409,620	147,740	1,377,845	18,004,990	64,805	583,145
Phelps	31,440	1,059,595	7,915,325	1,203,115	7,159,010	65,975,295	621,525	3,623,705
Pierce	138,525	1,345,110	7,957,130	499,520	4,658,990	40,001,060	65,525	727,420
Platte	507,185	700,450	18,714,790	7,500,450	40,464,640	248,058,240	2,813,675	21,018,005
Polk	47,850	488,430	3,956,475	190,140	2,648,535	23,677,475	176,256	989,478
Red Willow	300,136	567,292	9,598,748	1,464,707	11,037,823	81,571,652	290,009	5,851,866
Richardson	38,122	457,467	2,145,109	1,507,283	10,759,726	52,078,498	480,220	2,521,449
Rock	4,615	3,920	11,620	165,390	1,587,085	11,678,075	44,355	594,185
Saline	1,500	935,400	5,183,952	1,076,142	14,293,976	81,421,318	255,925	2,442,760
Sarpy	1,014,181	4,568,522	23,193,622	20,081,391	168,969,419	1,081,396,251	7,735,026	36,802,090
Saunders	209,240	359,680	4,769,172	1,606,880	12,746,730	103,892,814	3,650,160	349,325
Scotts Bluff	777,876	2,517,328	21,666,551	5,000,295	40,450,856	261,677,211	2,854,970	18,900,572
Seward	152,321	3,034,177	15,432,817	896,710	11,775,160	92,086,553	467,100	4,058,117
Sheridan	164,678	535,555	4,938,073	528,135	3,951,125	31,358,710	393,424	2,561,636
Sherman	20,670	123,715	1,292,600	170,790	1,363,575	10,314,945	6,035	308,290
Sioux	--	--	--	16,275	121,790	2,557,170	4,195	26,755
Stanton	252,145	2,475,480	17,319,850	205,895	2,095,505	15,948,730	10,135	411,370
Thayer	96,007	398,067	2,747,445	701,795	5,148,625	35,938,980	132,455	1,427,000
Thomas	--	--	--	68,810	372,715	2,507,310	4,530	65,590
Thurston	43,200	171,491	1,195,565	200,535	1,607,945	16,172,305	53,010	385,945
Valley	95,265	409,415	2,413,705	591,215	5,592,465	25,458,355	510,550	2,419,865
Washington	7,204,175	4,727,105	32,451,000	2,979,134	15,742,057	87,662,765	702,400	5,265,985
Wayne	119,730	756,520	3,866,110	438,345	5,927,030	50,929,380	258,550	1,841,170
Webster	43,210	42,830	125,875	214,975	2,366,485	17,839,530	50,960	377,365
Wheeler	--	--	--	47,925	208,645	1,534,550	2,415	60,085
York	45,775	1,517,769	12,890,695	1,110,864	15,587,839	110,997,187	787,854	7,104,710
Total	$39,599,508	$114,136,233	$705,119,662	$246,827,561	$2,587,929,336	$12,553,133,457	$222,650,115	$1,082,573,300

Commercial Improvements	Indus. Land or Lot Unimprov.	Indus. Land or Lot Improved	Industrial Improvements	Rec. Land or Lot Unimprov.	Rec. Land or Lot Improved	Recreation Improvements	Total Non-Ag. Land and Improv.
$ 72,905,590	$ 307,230	$ 2,303,730	$ 25,780,465	$ --	$ 460,245	$ 306,145	$ 474,842,610
12,169,890	8,700	32,975	314,665	21,540	3,600	46,685	52,903,310
158,406	--	--	--	--	--	--	1,342,028
483,470	--	--	--	--	--	--	1,204,540
316,295	--	--	--	--	--	--	1,286,045
16,797,430	--	--	--	--	--	--	55,866,605
28,763,053	56,275	187,590	6,029,535	--	--	--	146,362,156
1,737,430	--	--	--	85,060	1,900	2,075	10,453,645
8,238,265	--	--	--	101,535	94,060	622,950	37,984,117
83,219,880	13,220	384,720	9,958,340	--	--	--	411,151,612
11,363,771	--	50,360	294,240	19,815	47,170	94,294	51,597,620
15,614,135	--	75,575	1,132,395	103,760	--	--	72,947,075
22,803,882	4,604,341	1,355,644	59,183,330	8,401,423	8,474,154	25,737,783	301,004,004
12,493,440	--	--	--	--	--	--	56,659,024
13,919,318	--	--	--	--	40,200	57,595	43,966,325
14,501,135	--	--	--	--	--	--	50,130,455
18,863,703	116,814	214,285	4,664,519	--	--	--	116,773,242
10,174,505	20,585	508,200	8,935,545	--	--	--	67,559,409
23,008,470	--	--	--	--	--	--	98,420,130
25,663,930	--	428,575	4,663,860	21,760	--	--	112,732,230
19,359,620	255	203,655	3,508,175	--	--	--	97,846,950
39,259,712	42,840	259,862	10,328,772	--	--	--	186,998,684
15,987,357	--	--	--	--	--	--	73,194,883
33,025,854	101,267	926,252	8,956,290	295,580	648,016	3,676,303	222,167,854
2,981,921	560	18,000	330,284	--	--	--	19,367,520
10,762,345	--	--	--	--	--	--	41,728,470
76,646,600	279,580	1,713,705	20,478,230	1,115	--	--	513,124,270
2,061,663,525	22,279,250	99,977,140	440,505,005	--	--	--	8,478,459,135
2,867,250	--	--	--	--	4,230	14,014	16,851,560
10,899,095	--	--	--	--	--	--	67,865,620
3,746,290	--	--	--	--	--	--	27,181,035
2,772,880	--	--	--	--	13,560	57,655	18,151,915
6,314,242	161	3,697	89,661	--	--	--	37,085,045
39,967,450	95,010	484,515	6,474,065	--	--	--	239,062,865
2,549,010	--	16,040	444,425	--	--	--	17,436,050
2,789,935	--	3,500	88,075	147,350	5,475	31,705	14,897,895
1,702,740	--	--	--	24,500	182,500	901,800	12,545,620
807,715	--	--	--	--	--	--	3,418,650
3,765,370	--	--	--	--	--	--	25,618,920
154,690,436	47,400	1,583,140	27,945,410	--	--	--	754,670,099
20,780,685	14,625	178,130	4,353,895	115,510	--	--	97,683,301
4,707,890	--	18,000	227,170	204,970	337,415	2,805,515	31,795,750
2,420,577	--	--	--	--	--	--	5,244,015
3,122,790	--	--	--	--	--	--	17,735,340
17,541,525	--	--	--	--	--	--	91,902,860
1,480,390	--	--	--	--	--	--	6,891,382
7,417,797	--	--	--	404,955	54,000	189,401	48,676,829
14,020,900	1,760	168,270	3,878,850	--	--	--	73,255,492
5,581,988	--	150	35,000	--	--	--	36,959,095
13,121,430	625	28,345	764,515	60,845	322,465	1,316,950	69,824,915
27,381,800	13,870	174,155	4,285,650	2,260,465	2,666,670	13,708,670	144,481,435
853,570	--	--	--	--	--	--	3,631,260
9,824,180	--	--	--	--	--	--	50,467,547
12,783,580	195,800	--	--	1,132,710	571,685	5,364,440	67,270,273
507,182,032	18,064,030	37,950,303	120,134,681	--	--	--	3,937,415,872
80,449,490	--	133,590	177,630	--	--	--	406,399,565
576,395	--	9,880	201,610	--	--	--	3,998,075
284,310	--	--	--	236,410	76,000	39,810	1,896,455
111,698,801	123,465	2,360,750	25,927,575	129,562	--	--	490,441,746
81,781	--	--	--	--	--	--	820,766
12,381,005	--	38,955	817,160	15,905	113,245	80,430	71,213,975
6,438,175	--	57,000	2,061,645	--	--	--	47,356,280
5,043,175	--	--	--	--	--	--	29,255,750
8,822,860	--	53,650	1,692,670	--	--	--	69,532,963
13,184,140	7,610	29,620	2,385,250	--	--	--	51,208,200
26,913,085	--	--	--	--	--	--	146,182,975
2,276,175	14,285	66,730	189,560	48,510	40,425	87,790	15,854,840
6,991,590	--	--	--	--	--	--	30,974,537
19,676,490	--	228,840	6,562,250	--	--	--	114,056,590
6,160,120	--	--	--	--	--	--	61,553,400
71,252,660	330,945	3,471,110	33,397,001	461,525	56,125	84,025	448,830,826
7,845,940	--	2,050	56,140	107,880	22,100	24,650	40,233,399
40,487,311	--	16,505	405,821	--	--	--	151,591,870
14,416,212	20,879	164,278	1,927,766	14,064	75,053	219,717	86,825,843
4,668,530	--	--	--	400	13,910	43,995	18,816,080
21,149,913	--	869,240	26,488,027	9,005	48,640	133,775	154,309,573
235,738,037	2,211,717	2,177,837	8,755,948	--	--	--	1,592,644,041
21,945,335	--	10,410	446,380	453,475	69,000	5,121,180	155,629,781
90,060,055	227,002	1,585,275	13,633,067	--	--	--	459,351,058
23,148,461	--	355,205	6,202,620	--	--	--	157,609,241
12,454,309	--	--	--	630	--	--	56,886,275
3,060,485	--	8,770	158,060	4,280	1,900	23,895	16,858,010
654,655	--	--	--	--	--	--	3,380,840
2,988,730	87,415	221,375	16,004,005	--	--	--	58,020,635
7,135,706	72,005	35,460	867,270	--	--	--	54,700,815
632,680	3,000	--	--	3,200	--	--	3,657,835
4,787,810	65	36,055	661,660	--	--	--	25,315,586
8,961,585	605	227,960	1,779,880	--	--	--	48,460,865
24,139,679	--	110,680	2,208,265	124,145	34,940	147,185	183,499,515
17,560,290	2,855	34,340	576,315	--	--	--	82,310,635
3,216,025	--	--	--	--	--	--	24,277,255
742,905	--	--	--	54,995	162,355	401,340	3,215,215
47,831,218	11,625	410,273	5,403,673	74,234	6,750	21,000	203,801,466
$4,499,832,602	**$49,377,671**	**$161,964,351**	**$932,772,295**	**$15,141,213**	**$14,647,788**	**$61,362,772**	**$23,287,067,864**

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